

Corporate Minute Book
of
Kindful Restoration

(California nonprofit public benefit corporation)

Prepared by Mill Law Center

July 2024

Articles of Incorporation



California Secretary of State

Business Programs Division

1500 11th Street, Sacramento, CA 95814

Request Type: Certified Copies

Entity Name: Kindful Restoration

Formed In: CALIFORNIA

Entity No.: 5349493

Entity Type: Nonprofit Corporation - CA - Public
Benefit

Issuance Date: 05/06/2024

Copies Requested: 1

Receipt No.: 006983846

Certificate No.: 207621622

Document Listing

Reference #	Date Filed	Filing Description	Number of Pages
B2651-4967	04/25/2024	Restated Articles of Incorporation	3

** **** * End of list ***** **

I, SHIRLEY N. WEBER, PH.D., California Secretary of State, do hereby certify on the Issuance Date, the attached document(s) referenced above are true and correct copies and were filed in this office on the date(s) indicated above.



IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California on May 06, 2024.

SHIRLEY N. WEBER, PH.D.
Secretary of State

To verify the issuance of this Certificate, use the Certificate No. above with the Secretary of State Certification Verification Search available at bizfileOnline.sos.ca.gov.



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-FILED-
 File No.: BA20240901220
 Date Filed: 4/25/2024

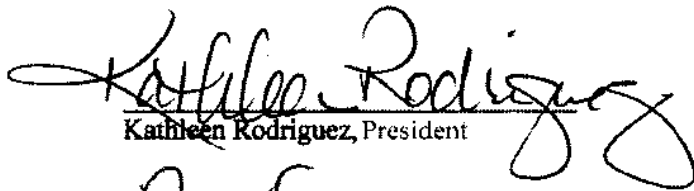
**CERTIFICATE OF AMENDED AND RESTATED
 ARTICLES OF INCORPORATION
 OF
 KINDFUL RESTORATION**

Kathleen Rodriguez and Doug Carnine certify that:

1. They are the President and the Treasurer of Kindful Restoration, a California nonprofit public benefit corporation, with California Entity Number 5349493.
2. The Articles of Incorporation of this corporation are amended and restated as set forth in the attached Amended and Restated Articles of Incorporation, which are incorporated by this reference as if set forth in full in this certificate.
3. The foregoing amendment and restatement has been duly approved by this corporation's Board of Directors.
4. This corporation has no members.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true of our own knowledge.

DATED: 4-18-24


 Kathleen Rodriguez, President

DATED: 4/18/2024


 Doug Carnine, Treasurer

Certificate Verification No.: 207621622 Date: 05/06/2024

B2651-4967 04/25/2024 5:00 PM Received by California Secretary of State

ARTICLES OF INCORPORATION
OF
KINDFUL RESTORATION

ARTICLE I

The name of this corporation is Kindful Restoration.

ARTICLE II

A. This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for charitable purposes.

B. The specific and primary purpose of this corporation is to engage in charitable and educational activities within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or the corresponding provisions of any future United States internal revenue law (the "Code").

ARTICLE III

A. This corporation is organized and operated exclusively for exempt purposes within the meaning of Section 501(c)(3) of the Code. Notwithstanding any other provision of these Articles, this corporation shall not carry on any activities not permitted to be carried on (1) by a corporation exempt from federal income tax under Section 501(c)(3) of the Code, or (2) by a corporation, contributions to which are deductible under Sections 170(c)(2), 2055(a)(2), 2106(a)(2)(A)(ii), 2522(a)(2), or 2522(b)(2) of the Code.

B. Except as permitted by law, no substantial part of the activities of this corporation shall consist of the carrying on of propaganda or otherwise attempting to influence legislation, nor shall this corporation participate in, or intervene in (including the publication or distribution of statements), any political campaign on behalf of or in opposition to any candidate for public office.

ARTICLE IV

The property of this corporation is irrevocably dedicated to charitable purposes, and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer, or member, if any, of this corporation, or any other private person. Upon the winding up and dissolution of this corporation and after paying or adequately providing for the debts and obligations of this corporation, the remaining assets shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for charitable purposes and that has established its tax-exempt status under Section 501(c)(3) of the Code.

ARTICLE V

Any amendment to these Articles of Incorporation shall require the written approval of the person(s) then holding the status of Designator of the corporation, as defined in the Bylaws of this corporation.



0004697300



California Secretary of State

Business Programs Division
1500 11th Street, Sacramento, CA 95814

Kindful Restoration
CLAS

Notice of Correction

April 4, 2024

Entity Name: Kindful Restoration
Document Type: N/A
Correction Number: 0004697300
Document Reviewed by: Christine Baccari
Due Date to Avoid New Fees: 05/04/2024

Important! To avoid additional processing fees, return this letter along with your corrected document.

Thank you for your recent submission. The above referenced document has been reviewed and does not meet legal compliance. The enclosed document(s) is being returned to you. You are strongly encouraged to utilize our online tools at bizfile.sos.ca.gov for faster service and to help avoid further need for corrections.

Corrections Needed

The following corrections are needed before the submission can be filed:

General

- The corporation has filed a statement of information pursuant to Corporations Code section 6210, 8210 or 9660; therefore, the incorporator has no authority to make a Certificate of Amendment. The certificate must be made by two of the corporate officers authorized by Section 5062 of the Code.
- Special Note – California Corporations Code 5213 and 9213 states that no person serving as the secretary, the treasurer, or the chief financial officer may serve concurrently as the president (chief executive officer) or chair of the board.
- The certificate must include either a statement that “The amendment has been approved by the required vote of the members” or a statement that “The corporation has no members”, whichever is applicable.
- The certificate must include a statement that the amendment was approved by the board of directors.
- If you have any questions, you may contact Christine Baccari at 916-695-1236 or cbaccari@sos.ca.gov. Email is the preferred method of contact.

What's Next?

To ensure timely and accurate processing of your document(s), you must return your corrected document(s) on or before 05/04/2024 (Due Date). If submitting on paper, include a copy of this Notice of Correction with

your resubmission. No additional processing fee is required if your correction is received by the Due Date. If you desire expedited service for your resubmission, the expedited fee must be paid at the time of resubmission. After the Due Date, you must start over and include new fees.

For further assistance, contact us at (916) 657-5448 or visit bizfileOnline.sos.ca.gov.



Thank you for using [bizfile California](http://bizfileOnline.sos.ca.gov), the California Secretary of State's business portal for online filings, searches, business records, and additional resources.



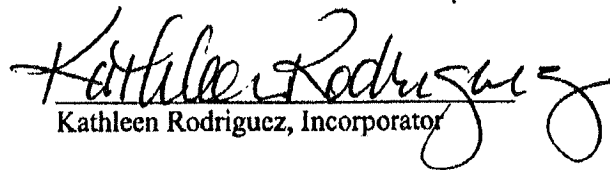
CERTIFICATE OF AMENDED AND RESTATED
ARTICLES OF INCORPORATION
OF
KINDFUL RESTORATION

Pursuant to the provisions of Sections 5134, 5811, and 5815 of the California Corporations Code, Kathleen Rodriguez certifies that:

1. She is the sole incorporator of Kindful Restoration, a California nonprofit public benefit corporation, with California Entity Number 5349493.
2. Directors were not named in the original articles and have not been elected.
3. This corporation has no directors.
4. The Articles of Incorporation of this corporation are amended and restated as set forth in the attached Amended and Restated Articles of Incorporation, which are incorporated by this reference as if set forth in full in this certificate.

I further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true of my own knowledge.

DATED: 4/4/24


Kathleen Rodriguez, Incorporator

ARTICLES OF INCORPORATION
OF
KINDFUL RESTORATION

ARTICLE I

The name of this corporation is Kindful Restoration.

ARTICLE II

A. This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for charitable purposes.

B. The specific and primary purpose of this corporation is to engage in charitable and educational activities within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or the corresponding provisions of any future United States internal revenue law (the "Code").

ARTICLE III

A. This corporation is organized and operated exclusively for exempt purposes within the meaning of Section 501(c)(3) of the Code. Notwithstanding any other provision of these Articles, this corporation shall not carry on any activities not permitted to be carried on (1) by a corporation exempt from federal income tax under Section 501(c)(3) of the Code, or (2) by a corporation, contributions to which are deductible under Sections 170(c)(2), 2055(a)(2), 2106(a)(2)(A)(ii), 2522(a)(2), or 2522(b)(2) of the Code.

B. Except as permitted by law, no substantial part of the activities of this corporation shall consist of the carrying on of propaganda or otherwise attempting to influence legislation, nor shall this corporation participate in, or intervene in (including the publication or distribution of statements), any political campaign on behalf of or in opposition to any candidate for public office.

ARTICLE IV

The property of this corporation is irrevocably dedicated to charitable purposes, and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer, or member, if any, of this corporation, or any other private person. Upon the winding up and dissolution of this corporation and after paying or adequately providing for the debts and obligations of this corporation, the remaining assets shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for charitable purposes and that has established its tax-exempt status under Section 501(c)(3) of the Code.

ARTICLE V

Any amendment to these Articles of Incorporation shall require the written approval of the person(s) then holding the status of Designator of the corporation, as defined in the Bylaws of this corporation.

B2592-2616 04/04/2024 11:24 AM Received by California Secretary of State



5349493

B1275-2017 11/28/2022 10:26 AM Received by California Secretary of State



STATE OF CALIFORNIA
Office of the Secretary of State
ARTICLES OF INCORPORATION
CA NONPROFIT CORPORATION
PUBLIC BENEFIT

California Secretary of State
1500 11th Street
Sacramento, California 95814
(916) 653-3516

For Office Use Only

-FILED-

File No.: 5349493

Date Filed: 11/28/2022

Corporation Name Corporation Name	Kindful Restoration
Initial Street Address of Principal Office of Corporation Principal Address	8008 MAGNOLIA AVE 3 RIVERSIDE, CA 92504
Initial Mailing Address of Corporation Mailing Address	8008 MAGNOLIA AVE 3 RIVERSIDE, CA 92504
Attention	Kathleen Rodriguez
Agent for Service of Process Agent Name	Kathleen J Rodriguez
Agent Address	8008 MAGNOLIA AVE 3 RIVERSIDE, CA 92504
Purpose Statement	This corporation is a Nonprofit Public Benefit Corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for: Charitable purposes
Additional Statements	<p>The specific purpose of this corporation is to Rehabilitation and reentry assistance for incarcerated individuals</p> <p>This corporation is organized and operated exclusively for the purposes set forth within the meaning of Internal Revenue Code section 501(c)(3).</p> <p>No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and this corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.</p> <p>The property of this corporation is irrevocably dedicated to the purposes set forth herein and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person.</p> <p>Upon the dissolution or winding up of this corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable, educational and/or religious purposes and which has established its tax-exempt status under Internal Revenue Code section 501(c)(3).</p> <p>Notwithstanding any of the above statements of purpose and powers, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the specific purpose of this corporation.</p>
	Additional information and signatures set forth on attached pages, if any, are incorporated herein by reference and made part of these Articles of Incorporation.
Electronic Signature	<input checked="" type="checkbox"/> I declare that I am the person who executed this instrument, which execution is my act and deed.

Kathleen J Rodriguez
Signature

11/28/2022
Date

Bylaws

**BYLAWS
OF
KINDFUL RESTORATION**

**ARTICLE I
PRINCIPAL PLACE OF BUSINESS**

This corporation shall maintain a principal place of business inside or outside California at such location as the Board of Directors may determine. This corporation shall maintain a copy of the Articles of Incorporation and these Bylaws at such place, and provide them to directors upon request.

**ARTICLE II
DESIGNATORS**

Section 1. Naming of Designators. The Designators referred to in these Bylaws shall be Kathleen Rodriguez and Ernest Rodriguez Bello. A Designator shall serve for life or until such Designator resigns or becomes incapacitated, as defined in Section 3 below. After the resignation, death, or incapacity of one Designator ceasing to serve, the other Designator shall serve as the sole Designator. After the resignation, death, or incapacity of the last remaining Designator, all rights reserved to the Designator under these Bylaws shall be exercised by the Board of Directors.

Section 2. Actions of Designators. All actions of the Designators shall be evidenced by a writing signed by both Designators (or the sole Designator when there is only one) and delivered to an officer of this corporation, which shall be filed by the Secretary with the proceedings of the Board of Directors of this corporation.

Section 3. Incapacity. A Designator's incapacity for purposes of these Bylaws shall be deemed to exist when it has been declared by a court of competent jurisdiction, or when a conservator for such Designator has been appointed, or upon execution of a certificate by a physician licensed to practice in the State of California or wherever such Designator may then reside, which states the doctor's opinion that such Designator is, by reason of advanced age, infirmity, mental or physical illness, or other disability, unable adequately to provide for his or her personal needs or to manage his or her financial affairs. The effective date of such incapacity shall be the date of the decree adjudicating the incapacity, the date of the decree appointing the conservator, or the date of the doctor's certificate, as the case may be.

**ARTICLE III
BOARD OF DIRECTORS**

Section 1. Powers. This corporation shall have powers to the full extent allowed by law. All powers and activities of this corporation shall be exercised and managed by

the Board of Directors of this corporation directly or, if delegated, under the ultimate direction of the Board.

Section 2. Number and Qualifications of Directors. The number of directors shall be not less than Three (3) nor more than Eleven (11), with the exact authorized number of directors to be fixed from time to time by the Designators.

Section 3. Limitations on Interested Persons. At all times, not more than 49% of the directors of this corporation may be interested persons. An interested person means either:

(a) any person currently being compensated by this corporation for services rendered to it within the previous twelve months, whether as a full-time or part-time employee, independent contractor, or otherwise, excluding any reasonable compensation paid to a director in his or her capacity as director; or

(b) any brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, or father-in-law of any such person.

Section 4. Election and Term of Office of Directors. Except for the initial directors named by the incorporator, Directors shall be designated by the Designators for a term of such length as the Designators may designate at the election of the director and, if none is stated, until such director's death, resignation, or removal. Each director shall hold office until such director's successor is elected and qualified or until such director's death, resignation, or removal.

Section 5. Vacancies. A vacancy shall be deemed to exist on the Board of Directors in the event that the actual number of directors is less than the authorized number for any reason. Vacancies may be filled by the Designators, for the unexpired portion of the term.

Section 6. Resignation and Removal. Resignations shall be effective upon receipt in writing by a Co-Executive Director, the Secretary, or the Board of Directors of this corporation, unless a later effective date is specified in the resignation. The Board of Directors, by the vote of a majority of the directors then in office, or the Designators, may remove without cause any director at any time provided that any such removal by the Board of Directors shall be effective only with the consent of the Designators.

Section 7. Annual Meetings. A meeting of the Board of Directors shall be held at least once a year. Annual meetings shall be called by a Co-Executive Director, or any two directors, and noticed in accordance with Section 9.

Section 8. Special Meetings. Special meetings of the Board of Directors may be called by a Co-Executive Director, or any two directors, and noticed in accordance with Section 9.

Section 9. Notice. Notice of the annual meeting and any special meetings of the Board of Directors shall state the date, place, and time of the meeting and shall be given to each director at least four days before any such meeting if given by first-class mail or forty-eight hours before any such meeting if given personally or by telephone, including a voice messaging

system, or by other electronic transmission such as e-mail, in compliance with Article IX, Section 4 of these Bylaws.

Section 10. Waiver of Notice. The transactions of any meeting of the Board of Directors, however called and noticed and wherever held, shall be valid as though taken at a meeting duly held after proper call and notice, if a quorum is present, and if, either before or after the meeting, each of the directors not present provides a waiver of notice, a consent to holding the meeting, or an approval of the minutes in writing. The waiver of notice or consent need not specify the purpose of the meeting. All waivers, consents and approvals shall be filed with the corporate records or made a part of the minutes of the meeting. Notice of a meeting shall also be deemed given to any director who attends the meeting without protesting the lack of adequate notice before the meeting or at its commencement.

Section 11. Quorum. A majority of the total number of directors then in office shall constitute a quorum, provided that in no event shall the required quorum be less than one-fifth of the authorized number of directors or two directors, whichever is larger. The act of a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors, except as otherwise provided in Article III, Section 5 (filling Board vacancies), Section 6 (removing directors) and Section 12 (taking action without a meeting); Article IV, Section 1 (appointing Board Committees); Article VI, Section 3 (approving Interested Director Transactions); Article VIII, Section 2 (approving indemnification); and Article IX, Section 5 (amending Bylaws), of these Bylaws or in the California Nonprofit Public Benefit Corporation Law. A meeting at which a quorum is initially present may continue to transact business notwithstanding the withdrawal of directors, if any action taken is approved by at least a majority of the required quorum for such meeting.

Section 12. Action Without a Meeting. Any action required or permitted to be taken by the Board of Directors may be taken without a meeting if all members of the Board of Directors shall individually or collectively consent to such action in writing. Such written consents shall be filed with the minutes of the proceedings of the Board and shall have the same force and effect as the unanimous vote of such directors.

Section 13. Telephone and Electronic Meetings. Directors may participate in a meeting through use of conference telephone, electronic video screen communication, or other electronic transmission in compliance with Article IX, Section 4 of these Bylaws so long as all of the following apply:

- (a) each director participating in the meeting can communicate with all of the other directors concurrently, and
- (b) each director is provided with the means of participating in all matters before the Board, including the capacity to propose, or to interpose an objection to, a specific action to be taken by the corporation.

Section 14. Standard of Care.

A. General. A director shall perform the duties of a director, including duties as a member of any Board Committee on which the director may serve, in good faith, in a manner such director believes to be in the best interest of this corporation and with such care, including reasonable inquiry, as an ordinarily prudent person in a like situation would use under similar circumstances.

In performing the duties of a director, a director shall be entitled to rely on information, opinions, reports, or statements, including financial statements and other financial data, in each case prepared or presented by:

(i) one or more officers or employees of this corporation whom the director believes to be reliable and competent as to the matters presented;

(ii) counsel, independent accountants, or other persons as to matters which the director believes to be within such person's professional or expert competence; or

(iii) a committee upon which the director does not serve that is composed exclusively of any combination of directors or persons described in (i) or (ii) above, as to matters within the committee's designated authority, provided that the director believes such committee merits confidence;

so long as in any such case, the director acts in good faith after reasonable inquiry when the need therefor is indicated by the circumstances and without knowledge that would cause such reliance to be unwarranted.

Except as provided in Article VI below, a person who performs the duties of a director in accordance with this Section shall have no liability based upon any failure or alleged failure to discharge that person's obligations as a director, including, without limiting the generality of the foregoing, any actions or omissions which exceed or defeat a public or charitable purpose to which a corporation, or assets held by it, are dedicated.

B. Investments. Except with respect to assets held for use or used directly in carrying out this corporation's public or charitable activities, in managing and investing this corporation's investments, the Board of Directors shall adhere to the standards set forth in the preceding paragraph, and shall: (a) consider the charitable purposes of this corporation; (b) act in good faith and with the care an ordinarily prudent person in a like position would exercise under similar circumstances; and (c) consider:

- (1) General economic conditions;
- (2) The possible effect of inflation or deflation;
- (3) The expected tax consequences, if any, of investment decisions or strategies;
- (4) The role that each investment or course of action plays within the overall portfolio;

- (5) The expected total return from income and appreciation of investments;
- (6) This corporation's other resources;
- (7) The needs of this corporation to make distributions and to preserve capital;
- (8) An asset's special relationship or special value, if any, to the charitable purposes of this corporation.

Board decisions about an individual investment shall be made not in isolation but rather in the context of this corporation's portfolio of investments as a whole and as a part of an overall investment strategy having risk and return objectives reasonably suited to this corporation.

Notwithstanding the above, no investment violates this Section where it conforms to: (a) the intent of the donor as expressed in a gift instrument; or (b) provisions authorizing such investment contained in an instrument or agreement pursuant to which the assets were contributed to this corporation.

Section 15. Inspection. Every director shall have the absolute right at any reasonable time to inspect and copy all books, records, and documents, and to inspect the physical properties of this corporation.

Section 16. Director Compensation. The Board of Directors may authorize, by resolution, the payment to a director of reasonable compensation for services as a director. The Board of Directors may authorize the advance or reimbursement to a director of actual reasonable expenses incurred in carrying out his or her duties as a director, such as for attending meetings of the Board of Directors and Board Committees (as defined below).

ARTICLE IV COMMITTEES

Section 1. Board Committees. The Board of Directors may, by resolution adopted by a majority of the directors then in office, create any number of committees, each consisting of two or more directors, and only of directors, to serve at the pleasure of the Board (each, a "Board Committee"). Appointments to any Board Committee shall be by a majority vote of the directors then in office. Board Committees may be given all the authority of the Board, except for the powers to:

- (a) set the number of directors within a range specified in these Bylaws;
- (b) fill vacancies on the Board of Directors or on any Board Committee;
- (c) fix compensation of directors for serving on the Board of Directors or any Board Committee;
- (d) amend or repeal these Bylaws or adopt new Bylaws;

- (e) adopt amendments to the Articles of Incorporation of this corporation;
- (f) amend or repeal any resolution of the Board of Directors which by its express terms is not so amendable or repealable;
- (g) create any other Board Committees or appoint the members of any Board Committees; or
- (h) approve any merger, reorganization, voluntary dissolution, or disposition of substantially all of the assets of this corporation.

Section 2. Advisory Committees. The Board of Directors may establish one or more advisory committees to the Board (“Advisory Committees”). The members of any Advisory Committee may consist of directors or non-directors and may be appointed as the Board of Directors determines. On matters requiring Board authority, Advisory Committees may not make decisions on behalf of this corporation, but shall be restricted to making recommendations to the Board of Directors or Board Committees, and implementing Board of Directors or Board Committee decisions and policies under the supervision and control of the Board of Directors or Board Committee.

Section 3. Committee Supervision and Reliance. If a committee is composed and appointed as required by Section 1 above (concerning Board Committees), it may act with the authority of the Board of Directors to the extent and with the scope provided by the Board. Otherwise, the Board of Directors shall remain responsible for oversight and supervision of the committee as an Advisory Committee. If a committee meets the criteria of Article III, Section 14A.(iii), the individual directors may rely on it in discharging their fiduciary duties as provided in that Section.

Section 4. Meetings.

A. Of Board Committees. Meetings and actions of Board Committees shall be governed by and held and taken in accordance with the provisions of Article III of these Bylaws concerning meetings and actions of the Board of Directors, with such changes in the content of those Bylaws as are necessary to substitute the Board Committee and its members for the Board of Directors and its members. Minutes shall be kept of each meeting of any Board Committee or subcommittee and shall be filed with the corporate records.

B. Of Advisory Committees. Subject to the authority of the Board of Directors, Advisory Committees may determine their own meeting rules and whether minutes shall be kept.

The Board of Directors may adopt rules for the governance of any Board or Advisory Committee not inconsistent with the provisions of these Bylaws.

ARTICLE V OFFICERS

Section 1. Officers. The officers of this corporation shall consist of two Co-Executive Directors, a Secretary, and a Treasurer. This corporation may also have, at the discretion of the Board of Directors, such other officers as may be appointed by the Board of Directors. Any number of offices may be held by the same person, except that the Secretary and the Treasurer may not serve concurrently as a Co-Executive Director.

Section 2. Election. The officers of this corporation shall be elected annually by the Board of Directors, and each shall serve at the pleasure of the Board, subject to the rights, if any, of an officer under any contract of employment. Each officer shall hold office until his or her successor is elected and qualified or until his or her earlier resignation or removal.

Section 3. Removal. Subject to the rights, if any, of an officer under any contract of employment, any officer may be removed, with or without cause, by the Board of Directors or by an officer on whom such power of removal may be conferred by the Board of Directors.

Section 4. Resignation. Any officer may resign at any time by giving written notice to this corporation. Any resignation shall take effect on receipt of that notice by any other officer than the person resigning or at any later time specified by that notice and, unless otherwise specified in that notice, the acceptance of the resignation shall not be necessary to make it effective. Any resignation is without prejudice to the rights, if any, of this corporation under any contract to which the officer is a party.

Section 5. Vacancies. A vacancy in any office for any reason shall be filled in the same manner as these Bylaws provide for election to that office.

Section 6. Co-Executive Directors. There shall be two Co-Executive Directors. The Co-Executive Directors will share the role of the chief executive officer of this corporation and shall, subject to the control of the Board, generally supervise, direct, and control the business and other officers of this corporation. The Co-Executive Directors will share the general powers and duties of management usually vested in the office of president of a corporation and shall have such other powers and duties as may be prescribed by the Board or these Bylaws. With respect to such shared authority when there are two Co-Executive Directors, the Co-Executive Directors shall generally operate by consensus, relying on the Board or such procedures as the Board may establish for resolving disagreements.

Section 7. Secretary. The Secretary shall supervise the keeping of a full and complete record of the proceedings of the Board of Directors, its committees and the membership of this corporation, shall supervise the giving of such notices as may be proper or necessary, shall supervise the keeping of the minute books of this corporation, and shall have such other powers and duties as may be prescribed by the Board or these Bylaws.

Section 8. Treasurer. The Treasurer shall supervise the charge and custody of all funds of this corporation, the deposit of such funds in the manner prescribed by the Board of Directors, and the keeping and maintaining of adequate and correct accounts of this corporation's

properties and business transactions, shall render reports and accountings as required, and shall have such other powers and duties as may be prescribed by the Board or these Bylaws.

ARTICLE VI CERTAIN TRANSACTIONS

Section 1. Loans. Except as permitted by Section 5236 of the California Nonprofit Public Benefit Corporation Law, this corporation shall not make any loan of money or property to, or guarantee the obligation of, any director or officer; provided, however, that this corporation may advance money to a director or officer of this corporation or any subsidiary for expenses reasonably anticipated to be incurred in performance of the duties of such director or officer so long as such individual would be entitled to be reimbursed for such expenses absent that advance.

Section 2. Interested Director Transactions. Except as provided in Section 3 below, the Board of Directors shall not approve, or permit the corporation to engage in, any Interested Director Transaction, as defined herein. An “Interested Director Transaction” is a transaction to which this corporation is a party and in which one or more of its directors has a material financial interest, unless the transaction comes within California Corporations Code Section 5233(b).

Section 3. Approval. This corporation may engage in an Interested Director Transaction if the transaction is approved by a court or by the Attorney General. This corporation may also engage in an Interested Director Transaction if the Board of Directors determines, before the transaction, that (a) this corporation is entering into the transaction for its own benefit; (b) the transaction is fair and reasonable to this corporation at the time; and (c) after reasonable investigation, the Board of Directors determines that it could not have obtained a more advantageous arrangement with reasonable effort under the circumstances. Such determinations must be made by the Board of Directors in good faith, with knowledge of the material facts concerning the transaction and the director’s interest in the transaction, and by a vote of a majority of the directors then in office, without counting the vote of the interested director or directors.

Where it is not reasonably practicable to obtain approval of the Board of Directors before entering into an Interested Director Transaction, a Board Committee may approve such transaction in a manner consistent with the requirements above; provided that, at its next meeting, the full Board of Directors determines in good faith that the Board Committee’s approval of the transaction was consistent with the requirements above and that it was not reasonably practical to obtain advance approval by the full Board, and ratifies the transaction by a majority of the directors then in office without the vote of any interested director.

ARTICLE VII CALIFORNIA NONPROFIT INTEGRITY ACT

Section 1. Required Audit if Gross Receipts At Least \$2 Million. This corporation shall obtain a financial audit for any tax year in which it receives or accrues gross revenue of \$2 million or more, excluding grant or contract income from any governmental entity

for which the governmental entity requires an accounting. Whether or not they are required by law, any audited financial statements obtained by this corporation shall be made available for inspection by the California Attorney General and the general public within nine months after the close of the fiscal year to which the statements relate, and shall remain available for three years (1) by making them available at this corporation's principal, regional, and district offices during regular business hours and (2) either by mailing a copy to any person who so requests in person or in writing or by posting them on this corporation's website.

Section 2. Audit Committee if Gross Receipts At Least \$2 Million. For any tax year in which this corporation has gross revenues of \$2 million or more, this corporation shall have an Audit Committee whose members shall be appointed by the Board of Directors, and who may include both directors and non-directors, subject to the following limitations:

(i) members of the finance committee, if any, shall constitute less than one-half of the membership of the Audit Committee;

(ii) the chair of the Audit Committee may not be a member of the Finance Committee, if any;

(iii) the Audit Committee may not include any member of the staff, including the president or chief executive officer and treasurer or chief financial officer;

(iv) the Audit Committee may not include any person who has a material financial interest in any entity doing business with this corporation; and

(v) Audit Committee members who are not directors may not receive compensation greater than the compensation paid to directors for their Board service.

The Audit Committee shall: (1) recommend to the full Board of Directors for approval the retention and, when appropriate, the termination of an independent certified public accountant to serve as auditor; (2) subject to the approval of the full Board, negotiate the compensation of the auditor on behalf of the Board; (3) confer with the auditor to satisfy the Audit Committee members that the financial affairs of this corporation are in order; (4) review and determine whether to accept the audit; and (5) approve performance of any non-audit services provided to this corporation by the auditor's firm.

Section 3. Executive Compensation Review. The Board of Directors (or a Board Committee) shall review any compensation packages (including all benefits) of the president or the chief executive officer and the treasurer or chief financial officer, regardless of job title, and shall approve such compensation only after determining that the compensation is just and reasonable. This review and approval shall occur when such officer is hired, when the term of employment of such officer is renewed or extended, and when the compensation of such officer is modified, unless the modification applies to substantially all of the employees of this corporation.

**ARTICLE VIII
INDEMNIFICATION AND INSURANCE**

Section 1. Right of Indemnity. To the fullest extent allowed by Section 5238 of the California Nonprofit Public Benefit Corporation Law, this corporation shall indemnify its agents, in connection with any proceeding, and in accordance with Section 5238. For purposes of this Article, “agent” shall have the same meaning as in Section 5238(a), including directors, officers, employees, other agents, and persons formerly occupying such positions; “proceeding” shall have the same meaning as in Section 5238(a), including any threatened action or investigation under Section 5233 or brought by the Attorney General; and “expenses” shall have the same meaning as in Section 5238(a), including reasonable attorneys’ fees.

Section 2. Approval of Indemnity. On written request to the Board of Directors in each specific case by any agent seeking indemnification, to the extent that the agent has been successful on the merits, the Board of Directors shall promptly authorize indemnification in accordance with Section 5238(d). Otherwise, the Board of Directors shall promptly determine, by a majority vote of a quorum consisting of directors who are not parties to the proceeding, whether, in the specific case, the agent has met the applicable standard of conduct stated in Section 5238(b) or Section 5238(c), and, if so, shall authorize indemnification to the extent permitted thereby.

Section 3. Advancing Expenses. The Board of Directors may authorize the advance of expenses incurred by or on behalf of an agent of this corporation in defending any proceeding prior to final disposition, if the Board of Directors finds that:

- (a) the requested advances are reasonable in amount under the circumstances;
- and
- (b) before any advance is made, the agent will submit a written undertaking satisfactory to the Board of Directors to repay the advance unless it is ultimately determined that the agent is entitled to indemnification for the expenses under this Article.

The Board of Directors shall determine whether the undertaking must be secured, and whether interest shall accrue on the obligation created thereby.

Section 4. Insurance. The Board of Directors may adopt a resolution authorizing the purchase of insurance on behalf of any agent against any liability asserted against or incurred by the agent in such capacity or arising out of the agent’s status as such, and such insurance may provide for coverage against liabilities beyond this corporation’s power to indemnify the agent under law.

**ARTICLE IX
MISCELLANEOUS**

Section 1. Fiscal Year. The fiscal year of this corporation shall end each year on December 31.

Section 2. Contracts, Notes, and Checks. All contracts entered into on behalf of this corporation must be authorized by the Board of Directors or the person or persons on whom such power may be conferred by the Board of Directors from time to time, and, except as otherwise provided by law, every check, draft, promissory note, money order, or other evidence of indebtedness of this corporation shall be signed by the person or persons on whom such power may be conferred by the Board of Directors from time to time.

Section 3. Annual Reports to Directors. The Co-Executive Director(s) shall furnish an annual written report to all directors of this corporation containing the following information about this corporation's previous fiscal year:

(a) the assets and liabilities, including the trust funds of this corporation, as of the end of the fiscal year;

(b) the principal changes in assets and liabilities, including trust funds, during the fiscal year;

(c) the revenue or receipts of this corporation, both unrestricted and restricted to particular purposes, for the fiscal year;

(d) the expenses or disbursements of this corporation, for both general and restricted purposes, for the fiscal year; and

(e) any transaction during the previous fiscal year involving more than \$50,000 between this corporation (or its parent or subsidiaries, if any) and any of its directors or officers (or the directors or officers of its parent or subsidiaries, if any) or any holder of more than ten percent of the voting power of this corporation or its parent or subsidiaries, if any, or any of a number of such transactions in which the same person had a direct or indirect material financial interest, and which transactions in the aggregate involved more than \$50,000, as well as the amount and circumstances of any indemnifications or advances aggregating more than \$10,000 paid during the fiscal year to any director or officer of this corporation. For each transaction, the report must disclose the names of the interested persons involved in such transaction, stating such person's relationship to this corporation, the nature of such person's interest in the transaction and, where practicable, the value of such interest.

The foregoing report shall be accompanied by any report thereon of independent accountants or, if there is no such report, the certificate of an authorized officer of this corporation that such statements were prepared without an audit from the books and records of this corporation. The report and any accompanying material may be sent by electronic transmission in compliance with Article IX, Section 4 of these Bylaws.

Section 4. Electronic Transmissions. Unless otherwise provided in these Bylaws, and subject to any guidelines and procedures that the Board of Directors may adopt from time to time, the terms "written" and "in writing" as used in these Bylaws include any form of recorded message in the English language capable of comprehension by ordinary visual means, and may include electronic transmissions, such as facsimile or email, provided (i) for electronic transmissions from the corporation, the corporation has obtained an unrevoked written consent from the recipient to the use of such means of communication; (ii) for electronic transmissions to

the corporation, the corporation has in effect reasonable measures to verify that the sender is the individual purporting to have sent such transmission; and (iii) the transmission creates a record that can be retained, retrieved, reviewed, and rendered into clearly legible tangible form.

Section 5. Amendments. Proposed amendments to these Bylaws shall be submitted in writing to the directors at least one week in advance of any Board meeting at which they will be considered for adoption. The vote of a majority of the directors then in office or the unanimous written consent of the directors shall be required to adopt a bylaw amendment; provided, however, that no amendment to these Bylaws shall take effect without the written consent of the Designators.

Section 6. Governing Law. In all matters not specified in these Bylaws, or in the event these Bylaws shall not comply with applicable law, the California Nonprofit Public Benefit Corporation Law as then in effect shall apply.

Section 7. No Voting Members. This corporation shall have no voting members, but the Board of Directors may, by resolution, establish one or more classes of nonvoting members and provide for eligibility requirements for membership and rights and duties of members, including the obligation to pay dues.

CERTIFICATE OF SECRETARY

I, Linda Carnine, certify that I am presently the duly elected and acting Secretary of [redacted] Restoration, a California nonprofit public benefit corporation, and that the above [redacted], consisting of 12 pages, are the Bylaws of this corporation as adopted by the Action of the incorporator on April 4, 2024.

D: 4/19/2024

Linda Carnine
Linda Carnine, Secretary

Minutes

**ACTION OF SOLE INCORPORATOR
OF
KINDFUL RESTORATION**

Pursuant to the provisions of Section 5134 of the California Corporations Code, the sole incorporator of Kindful Restoration, a California nonprofit public benefit corporation, takes the following actions toward perfecting the organization of the corporation:

1. The Incorporator has determined that it is in the best interests of this corporation to amend and restate the initial Articles of Incorporation, which were filed on November 28, 2022, and therefore has taken steps to file Amended and Restated Articles of Incorporation (“Amended Articles”) reflecting this change.

2. Bylaws for the regulation of the affairs of this corporation, a copy of which is attached to this Action, are hereby adopted. The Secretary of this corporation is authorized and directed to execute a certificate of the adoption of the Bylaws and to cause the Bylaws, so certified, to be inserted in the minute book of this corporation.

3. Pursuant to the relevant provisions of the Bylaws, the authorized number of directors of this corporation shall be not less than Three (3) nor more than Eleven (11); within this range, the authorized number of directors is hereby fixed at Five (5), until changed as provided in the Bylaws.

4. The following individual(s) are hereby appointed to serve as the initial director(s) of this corporation, to hold office until their successor(s) are elected and qualify:

Kathleen Rodriguez
Ernest Rodriguez Bello
Doug Carnine
Paul Solomon
Linda Carnine
Martha Michelle Cruz
Jerry Silbert

5. The following individual(s) are hereby appointed to hold the offices set forth opposite their name(s):

Kathleen Rodriguez – Co-Executive Director
Ernest Rodriguez Bello – Co-Executive Director
Linda Carnine – Secretary
Doug Carnine – Treasurer

6. This corporation shall establish its corporate checking, savings, and/or investment account(s) at one or more financial institutions selected by the Treasurer of this corporation, in consultation with the Executive Director.

7. Each of the Co-Executive Directors and the Treasurer is hereby authorized to act as sole signatory on the account(s), for purposes of checks, electronic transfers, or any other transfer of funds.

8. The form of resolution required by the selected institution(s) in order to establish the account(s) is hereby adopted, and the officers of this corporation are authorized to so certify to such institution(s). Any banking resolutions so certified by authority of this resolution shall be attached to this Action.

9. Each of the Co-Directors is hereby authorized to sign contracts on behalf of the corporation.

10. The form of resolution required by the selected institution(s) in order to establish the account(s) is hereby adopted, and the officers of this corporation are authorized to so certify to such institution(s). Any banking resolutions so certified by authority of this resolution shall be attached to this Action.

11. The Conflict of Interest Policy attached to this action is hereby adopted. The Secretary of this corporation is authorized and directed to cause a copy of the Conflict of Interest Policy to be inserted in the minute book of this corporation.

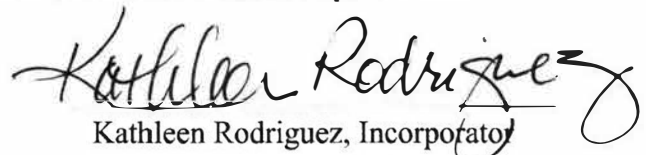
12. The Secretary is directed to circulate the Consent and Verification for Electronic Transmissions attached to this action among the directors and officers of the corporation and insert copies of each completed form in the minute book of this corporation.

13. The Co-Executive Directors, or such other individual as the Co-Executive Directors may designate, is hereby authorized and directed to consult with the corporation's legal counsel for nonprofit corporate and tax-exempt status matters, and to execute and file or cause to be filed all necessary applications for exemption for this corporation from state and federal taxes with the appropriate state and federal tax authorities, and to pay all necessary legal and filing fees associated with such actions.

14. The officers of this corporation, or an individual authorized by any such officer, is directed to make annual filings with and as required by the California Secretary of State, California Attorney General, and the regulators of any other states in which this corporation conducts business or holds assets, to the extent such requirements apply.

DATED:

4/4/24


Kathleen Rodriguez, Incorporator

**BYLAWS
OF
KINDFUL RESTORATION**

**ARTICLE I
PRINCIPAL PLACE OF BUSINESS**

This corporation shall maintain a principal place of business inside or outside California at such location as the Board of Directors may determine. This corporation shall maintain a copy of the Articles of Incorporation and these Bylaws at such place, and provide them to directors upon request.

**ARTICLE II
DESIGNATORS**

Section 1. Naming of Designators. The Designators referred to in these Bylaws shall be Kathleen Rodriguez and Ernest Rodriguez Bello. A Designator shall serve for life or until such Designator resigns or becomes incapacitated, as defined in Section 3 below. After the resignation, death, or incapacity of one Designator ceasing to serve, the other Designator shall serve as the sole Designator. After the resignation, death, or incapacity of the last remaining Designator, all rights reserved to the Designator under these Bylaws shall be exercised by the Board of Directors.

Section 2. Actions of Designators. All actions of the Designators shall be evidenced by a writing signed by both Designators (or the sole Designator when there is only one) and delivered to an officer of this corporation, which shall be filed by the Secretary with the proceedings of the Board of Directors of this corporation.

Section 3. Incapacity. A Designator's incapacity for purposes of these Bylaws shall be deemed to exist when it has been declared by a court of competent jurisdiction, or when a conservator for such Designator has been appointed, or upon execution of a certificate by a physician licensed to practice in the State of California or wherever such Designator may then reside, which states the doctor's opinion that such Designator is, by reason of advanced age, infirmity, mental or physical illness, or other disability, unable adequately to provide for his or her personal needs or to manage his or her financial affairs. The effective date of such incapacity shall be the date of the decree adjudicating the incapacity, the date of the decree appointing the conservator, or the date of the doctor's certificate, as the case may be.

**ARTICLE III
BOARD OF DIRECTORS**

Section 1. Powers. This corporation shall have powers to the full extent allowed by law. All powers and activities of this corporation shall be exercised and managed by

the Board of Directors of this corporation directly or, if delegated, under the ultimate direction of the Board.

Section 2. Number and Qualifications of Directors. The number of directors shall be not less than Three (3) nor more than Eleven (11), with the exact authorized number of directors to be fixed from time to time by the Designators.

Section 3. Limitations on Interested Persons. At all times, not more than 49% of the directors of this corporation may be interested persons. An interested person means either:

(a) any person currently being compensated by this corporation for services rendered to it within the previous twelve months, whether as a full-time or part-time employee, independent contractor, or otherwise, excluding any reasonable compensation paid to a director in his or her capacity as director; or

(b) any brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, or father-in-law of any such person.

Section 4. Election and Term of Office of Directors. Except for the initial directors named by the incorporator, Directors shall be designated by the Designators for a term of such length as the Designators may designate at the election of the director and, if none is stated, until such director's death, resignation, or removal. Each director shall hold office until such director's successor is elected and qualified or until such director's death, resignation, or removal.

Section 5. Vacancies. A vacancy shall be deemed to exist on the Board of Directors in the event that the actual number of directors is less than the authorized number for any reason. Vacancies may be filled by the Designators, for the unexpired portion of the term.

Section 6. Resignation and Removal. Resignations shall be effective upon receipt in writing by a Co-Executive Director, the Secretary, or the Board of Directors of this corporation, unless a later effective date is specified in the resignation. The Board of Directors, by the vote of a majority of the directors then in office, or the Designators, may remove without cause any director at any time provided that any such removal by the Board of Directors shall be effective only with the consent of the Designators.

Section 7. Annual Meetings. A meeting of the Board of Directors shall be held at least once a year. Annual meetings shall be called by a Co-Executive Director, or any two directors, and noticed in accordance with Section 9.

Section 8. Special Meetings. Special meetings of the Board of Directors may be called by a Co-Executive Director, or any two directors, and noticed in accordance with Section 9.

Section 9. Notice. Notice of the annual meeting and any special meetings of the Board of Directors shall state the date, place, and time of the meeting and shall be given to each director at least four days before any such meeting if given by first-class mail or forty-eight hours before any such meeting if given personally or by telephone, including a voice messaging

system, or by other electronic transmission such as e-mail, in compliance with Article IX, Section 4 of these Bylaws.

Section 10. Waiver of Notice. The transactions of any meeting of the Board of Directors, however called and noticed and wherever held, shall be valid as though taken at a meeting duly held after proper call and notice, if a quorum is present, and if, either before or after the meeting, each of the directors not present provides a waiver of notice, a consent to holding the meeting, or an approval of the minutes in writing. The waiver of notice or consent need not specify the purpose of the meeting. All waivers, consents and approvals shall be filed with the corporate records or made a part of the minutes of the meeting. Notice of a meeting shall also be deemed given to any director who attends the meeting without protesting the lack of adequate notice before the meeting or at its commencement.

Section 11. Quorum. A majority of the total number of directors then in office shall constitute a quorum, provided that in no event shall the required quorum be less than one-fifth of the authorized number of directors or two directors, whichever is larger. The act of a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors, except as otherwise provided in Article III, Section 5 (filling Board vacancies), Section 6 (removing directors) and Section 12 (taking action without a meeting); Article IV, Section 1 (appointing Board Committees); Article VI, Section 3 (approving Interested Director Transactions); Article VIII, Section 2 (approving indemnification); and Article IX, Section 5 (amending Bylaws), of these Bylaws or in the California Nonprofit Public Benefit Corporation Law. A meeting at which a quorum is initially present may continue to transact business notwithstanding the withdrawal of directors, if any action taken is approved by at least a majority of the required quorum for such meeting.

Section 12. Action Without a Meeting. Any action required or permitted to be taken by the Board of Directors may be taken without a meeting if all members of the Board of Directors shall individually or collectively consent to such action in writing. Such written consents shall be filed with the minutes of the proceedings of the Board and shall have the same force and effect as the unanimous vote of such directors.

Section 13. Telephone and Electronic Meetings. Directors may participate in a meeting through use of conference telephone, electronic video screen communication, or other electronic transmission in compliance with Article IX, Section 4 of these Bylaws so long as all of the following apply:

- (a) each director participating in the meeting can communicate with all of the other directors concurrently, and
- (b) each director is provided with the means of participating in all matters before the Board, including the capacity to propose, or to interpose an objection to, a specific action to be taken by the corporation.

Section 14. Standard of Care.

A. General. A director shall perform the duties of a director, including duties as a member of any Board Committee on which the director may serve, in good faith, in a manner such director believes to be in the best interest of this corporation and with such care, including reasonable inquiry, as an ordinarily prudent person in a like situation would use under similar circumstances.

In performing the duties of a director, a director shall be entitled to rely on information, opinions, reports, or statements, including financial statements and other financial data, in each case prepared or presented by:

(i) one or more officers or employees of this corporation whom the director believes to be reliable and competent as to the matters presented;

(ii) counsel, independent accountants, or other persons as to matters which the director believes to be within such person's professional or expert competence; or

(iii) a committee upon which the director does not serve that is composed exclusively of any combination of directors or persons described in (i) or (ii) above, as to matters within the committee's designated authority, provided that the director believes such committee merits confidence;

so long as in any such case, the director acts in good faith after reasonable inquiry when the need therefor is indicated by the circumstances and without knowledge that would cause such reliance to be unwarranted.

Except as provided in Article VI below, a person who performs the duties of a director in accordance with this Section shall have no liability based upon any failure or alleged failure to discharge that person's obligations as a director, including, without limiting the generality of the foregoing, any actions or omissions which exceed or defeat a public or charitable purpose to which a corporation, or assets held by it, are dedicated.

B. Investments. Except with respect to assets held for use or used directly in carrying out this corporation's public or charitable activities, in managing and investing this corporation's investments, the Board of Directors shall adhere to the standards set forth in the preceding paragraph, and shall: (a) consider the charitable purposes of this corporation; (b) act in good faith and with the care an ordinarily prudent person in a like position would exercise under similar circumstances; and (c) consider:

- (1) General economic conditions;
- (2) The possible effect of inflation or deflation;
- (3) The expected tax consequences, if any, of investment decisions or strategies;
- (4) The role that each investment or course of action plays within the overall portfolio;

- (5) The expected total return from income and appreciation of investments;
- (6) This corporation's other resources;
- (7) The needs of this corporation to make distributions and to preserve capital;
- (8) An asset's special relationship or special value, if any, to the charitable purposes of this corporation.

Board decisions about an individual investment shall be made not in isolation but rather in the context of this corporation's portfolio of investments as a whole and as a part of an overall investment strategy having risk and return objectives reasonably suited to this corporation.

Notwithstanding the above, no investment violates this Section where it conforms to: (a) the intent of the donor as expressed in a gift instrument; or (b) provisions authorizing such investment contained in an instrument or agreement pursuant to which the assets were contributed to this corporation.

Section 15. Inspection. Every director shall have the absolute right at any reasonable time to inspect and copy all books, records, and documents, and to inspect the physical properties of this corporation.

Section 16. Director Compensation. The Board of Directors may authorize, by resolution, the payment to a director of reasonable compensation for services as a director. The Board of Directors may authorize the advance or reimbursement to a director of actual reasonable expenses incurred in carrying out his or her duties as a director, such as for attending meetings of the Board of Directors and Board Committees (as defined below).

ARTICLE IV COMMITTEES

Section 1. Board Committees. The Board of Directors may, by resolution adopted by a majority of the directors then in office, create any number of committees, each consisting of two or more directors, and only of directors, to serve at the pleasure of the Board (each, a "Board Committee"). Appointments to any Board Committee shall be by a majority vote of the directors then in office. Board Committees may be given all the authority of the Board, except for the powers to:

- (a) set the number of directors within a range specified in these Bylaws;
- (b) fill vacancies on the Board of Directors or on any Board Committee;
- (c) fix compensation of directors for serving on the Board of Directors or any Board Committee;
- (d) amend or repeal these Bylaws or adopt new Bylaws;

- (e) adopt amendments to the Articles of Incorporation of this corporation;
- (f) amend or repeal any resolution of the Board of Directors which by its express terms is not so amendable or repealable;
- (g) create any other Board Committees or appoint the members of any Board Committees; or
- (h) approve any merger, reorganization, voluntary dissolution, or disposition of substantially all of the assets of this corporation.

Section 2. Advisory Committees. The Board of Directors may establish one or more advisory committees to the Board (“Advisory Committees”). The members of any Advisory Committee may consist of directors or non-directors and may be appointed as the Board of Directors determines. On matters requiring Board authority, Advisory Committees may not make decisions on behalf of this corporation, but shall be restricted to making recommendations to the Board of Directors or Board Committees, and implementing Board of Directors or Board Committee decisions and policies under the supervision and control of the Board of Directors or Board Committee.

Section 3. Committee Supervision and Reliance. If a committee is composed and appointed as required by Section 1 above (concerning Board Committees), it may act with the authority of the Board of Directors to the extent and with the scope provided by the Board. Otherwise, the Board of Directors shall remain responsible for oversight and supervision of the committee as an Advisory Committee. If a committee meets the criteria of Article III, Section 14A.(iii), the individual directors may rely on it in discharging their fiduciary duties as provided in that Section.

Section 4. Meetings.

A. Of Board Committees. Meetings and actions of Board Committees shall be governed by and held and taken in accordance with the provisions of Article III of these Bylaws concerning meetings and actions of the Board of Directors, with such changes in the content of those Bylaws as are necessary to substitute the Board Committee and its members for the Board of Directors and its members. Minutes shall be kept of each meeting of any Board Committee or subcommittee and shall be filed with the corporate records.

B. Of Advisory Committees. Subject to the authority of the Board of Directors, Advisory Committees may determine their own meeting rules and whether minutes shall be kept.

The Board of Directors may adopt rules for the governance of any Board or Advisory Committee not inconsistent with the provisions of these Bylaws.

ARTICLE V OFFICERS

Section 1. Officers. The officers of this corporation shall consist of two Co-Executive Directors, a Secretary, and a Treasurer. This corporation may also have, at the discretion of the Board of Directors, such other officers as may be appointed by the Board of Directors. Any number of offices may be held by the same person, except that the Secretary and the Treasurer may not serve concurrently as a Co-Executive Director.

Section 2. Election. The officers of this corporation shall be elected annually by the Board of Directors, and each shall serve at the pleasure of the Board, subject to the rights, if any, of an officer under any contract of employment. Each officer shall hold office until his or her successor is elected and qualified or until his or her earlier resignation or removal.

Section 3. Removal. Subject to the rights, if any, of an officer under any contract of employment, any officer may be removed, with or without cause, by the Board of Directors or by an officer on whom such power of removal may be conferred by the Board of Directors.

Section 4. Resignation. Any officer may resign at any time by giving written notice to this corporation. Any resignation shall take effect on receipt of that notice by any other officer than the person resigning or at any later time specified by that notice and, unless otherwise specified in that notice, the acceptance of the resignation shall not be necessary to make it effective. Any resignation is without prejudice to the rights, if any, of this corporation under any contract to which the officer is a party.

Section 5. Vacancies. A vacancy in any office for any reason shall be filled in the same manner as these Bylaws provide for election to that office.

Section 6. Co-Executive Directors. There shall be two Co-Executive Directors. The Co-Executive Directors will share the role of the chief executive officer of this corporation and shall, subject to the control of the Board, generally supervise, direct, and control the business and other officers of this corporation. The Co-Executive Directors will share the general powers and duties of management usually vested in the office of president of a corporation and shall have such other powers and duties as may be prescribed by the Board or these Bylaws. With respect to such shared authority when there are two Co-Executive Directors, the Co-Executive Directors shall generally operate by consensus, relying on the Board or such procedures as the Board may establish for resolving disagreements.

Section 7. Secretary. The Secretary shall supervise the keeping of a full and complete record of the proceedings of the Board of Directors, its committees and the membership of this corporation, shall supervise the giving of such notices as may be proper or necessary, shall supervise the keeping of the minute books of this corporation, and shall have such other powers and duties as may be prescribed by the Board or these Bylaws.

Section 8. Treasurer. The Treasurer shall supervise the charge and custody of all funds of this corporation, the deposit of such funds in the manner prescribed by the Board of Directors, and the keeping and maintaining of adequate and correct accounts of this corporation's

properties and business transactions, shall render reports and accountings as required, and shall have such other powers and duties as may be prescribed by the Board or these Bylaws.

ARTICLE VI CERTAIN TRANSACTIONS

Section 1. Loans. Except as permitted by Section 5236 of the California Nonprofit Public Benefit Corporation Law, this corporation shall not make any loan of money or property to, or guarantee the obligation of, any director or officer; provided, however, that this corporation may advance money to a director or officer of this corporation or any subsidiary for expenses reasonably anticipated to be incurred in performance of the duties of such director or officer so long as such individual would be entitled to be reimbursed for such expenses absent that advance.

Section 2. Interested Director Transactions. Except as provided in Section 3 below, the Board of Directors shall not approve, or permit the corporation to engage in, any Interested Director Transaction, as defined herein. An “Interested Director Transaction” is a transaction to which this corporation is a party and in which one or more of its directors has a material financial interest, unless the transaction comes within California Corporations Code Section 5233(b).

Section 3. Approval. This corporation may engage in an Interested Director Transaction if the transaction is approved by a court or by the Attorney General. This corporation may also engage in an Interested Director Transaction if the Board of Directors determines, before the transaction, that (a) this corporation is entering into the transaction for its own benefit; (b) the transaction is fair and reasonable to this corporation at the time; and (c) after reasonable investigation, the Board of Directors determines that it could not have obtained a more advantageous arrangement with reasonable effort under the circumstances. Such determinations must be made by the Board of Directors in good faith, with knowledge of the material facts concerning the transaction and the director’s interest in the transaction, and by a vote of a majority of the directors then in office, without counting the vote of the interested director or directors.

Where it is not reasonably practicable to obtain approval of the Board of Directors before entering into an Interested Director Transaction, a Board Committee may approve such transaction in a manner consistent with the requirements above; provided that, at its next meeting, the full Board of Directors determines in good faith that the Board Committee’s approval of the transaction was consistent with the requirements above and that it was not reasonably practical to obtain advance approval by the full Board, and ratifies the transaction by a majority of the directors then in office without the vote of any interested director.

ARTICLE VII CALIFORNIA NONPROFIT INTEGRITY ACT

Section 1. Required Audit if Gross Receipts At Least \$2 Million. This corporation shall obtain a financial audit for any tax year in which it receives or accrues gross revenue of \$2 million or more, excluding grant or contract income from any governmental entity

for which the governmental entity requires an accounting. Whether or not they are required by law, any audited financial statements obtained by this corporation shall be made available for inspection by the California Attorney General and the general public within nine months after the close of the fiscal year to which the statements relate, and shall remain available for three years (1) by making them available at this corporation's principal, regional, and district offices during regular business hours and (2) either by mailing a copy to any person who so requests in person or in writing or by posting them on this corporation's website.

Section 2. Audit Committee if Gross Receipts At Least \$2 Million. For any tax year in which this corporation has gross revenues of \$2 million or more, this corporation shall have an Audit Committee whose members shall be appointed by the Board of Directors, and who may include both directors and non-directors, subject to the following limitations:

(i) members of the finance committee, if any, shall constitute less than one-half of the membership of the Audit Committee;

(ii) the chair of the Audit Committee may not be a member of the Finance Committee, if any;

(iii) the Audit Committee may not include any member of the staff, including the president or chief executive officer and treasurer or chief financial officer;

(iv) the Audit Committee may not include any person who has a material financial interest in any entity doing business with this corporation; and

(v) Audit Committee members who are not directors may not receive compensation greater than the compensation paid to directors for their Board service.

The Audit Committee shall: (1) recommend to the full Board of Directors for approval the retention and, when appropriate, the termination of an independent certified public accountant to serve as auditor; (2) subject to the approval of the full Board, negotiate the compensation of the auditor on behalf of the Board; (3) confer with the auditor to satisfy the Audit Committee members that the financial affairs of this corporation are in order; (4) review and determine whether to accept the audit; and (5) approve performance of any non-audit services provided to this corporation by the auditor's firm.

Section 3. Executive Compensation Review. The Board of Directors (or a Board Committee) shall review any compensation packages (including all benefits) of the president or the chief executive officer and the treasurer or chief financial officer, regardless of job title, and shall approve such compensation only after determining that the compensation is just and reasonable. This review and approval shall occur when such officer is hired, when the term of employment of such officer is renewed or extended, and when the compensation of such officer is modified, unless the modification applies to substantially all of the employees of this corporation.

**ARTICLE VIII
INDEMNIFICATION AND INSURANCE**

Section 1. Right of Indemnity. To the fullest extent allowed by Section 5238 of the California Nonprofit Public Benefit Corporation Law, this corporation shall indemnify its agents, in connection with any proceeding, and in accordance with Section 5238. For purposes of this Article, “agent” shall have the same meaning as in Section 5238(a), including directors, officers, employees, other agents, and persons formerly occupying such positions; “proceeding” shall have the same meaning as in Section 5238(a), including any threatened action or investigation under Section 5233 or brought by the Attorney General; and “expenses” shall have the same meaning as in Section 5238(a), including reasonable attorneys’ fees.

Section 2. Approval of Indemnity. On written request to the Board of Directors in each specific case by any agent seeking indemnification, to the extent that the agent has been successful on the merits, the Board of Directors shall promptly authorize indemnification in accordance with Section 5238(d). Otherwise, the Board of Directors shall promptly determine, by a majority vote of a quorum consisting of directors who are not parties to the proceeding, whether, in the specific case, the agent has met the applicable standard of conduct stated in Section 5238(b) or Section 5238(c), and, if so, shall authorize indemnification to the extent permitted thereby.

Section 3. Advancing Expenses. The Board of Directors may authorize the advance of expenses incurred by or on behalf of an agent of this corporation in defending any proceeding prior to final disposition, if the Board of Directors finds that:

- (a) the requested advances are reasonable in amount under the circumstances;
- and
- (b) before any advance is made, the agent will submit a written undertaking satisfactory to the Board of Directors to repay the advance unless it is ultimately determined that the agent is entitled to indemnification for the expenses under this Article.

The Board of Directors shall determine whether the undertaking must be secured, and whether interest shall accrue on the obligation created thereby.

Section 4. Insurance. The Board of Directors may adopt a resolution authorizing the purchase of insurance on behalf of any agent against any liability asserted against or incurred by the agent in such capacity or arising out of the agent’s status as such, and such insurance may provide for coverage against liabilities beyond this corporation’s power to indemnify the agent under law.

**ARTICLE IX
MISCELLANEOUS**

Section 1. Fiscal Year. The fiscal year of this corporation shall end each year on December 31.

Section 2. Contracts, Notes, and Checks. All contracts entered into on behalf of this corporation must be authorized by the Board of Directors or the person or persons on whom such power may be conferred by the Board of Directors from time to time, and, except as otherwise provided by law, every check, draft, promissory note, money order, or other evidence of indebtedness of this corporation shall be signed by the person or persons on whom such power may be conferred by the Board of Directors from time to time.

Section 3. Annual Reports to Directors. The Co-Executive Director(s) shall furnish an annual written report to all directors of this corporation containing the following information about this corporation's previous fiscal year:

(a) the assets and liabilities, including the trust funds of this corporation, as of the end of the fiscal year;

(b) the principal changes in assets and liabilities, including trust funds, during the fiscal year;

(c) the revenue or receipts of this corporation, both unrestricted and restricted to particular purposes, for the fiscal year;

(d) the expenses or disbursements of this corporation, for both general and restricted purposes, for the fiscal year; and

(e) any transaction during the previous fiscal year involving more than \$50,000 between this corporation (or its parent or subsidiaries, if any) and any of its directors or officers (or the directors or officers of its parent or subsidiaries, if any) or any holder of more than ten percent of the voting power of this corporation or its parent or subsidiaries, if any, or any of a number of such transactions in which the same person had a direct or indirect material financial interest, and which transactions in the aggregate involved more than \$50,000, as well as the amount and circumstances of any indemnifications or advances aggregating more than \$10,000 paid during the fiscal year to any director or officer of this corporation. For each transaction, the report must disclose the names of the interested persons involved in such transaction, stating such person's relationship to this corporation, the nature of such person's interest in the transaction and, where practicable, the value of such interest.

The foregoing report shall be accompanied by any report thereon of independent accountants or, if there is no such report, the certificate of an authorized officer of this corporation that such statements were prepared without an audit from the books and records of this corporation. The report and any accompanying material may be sent by electronic transmission in compliance with Article IX, Section 4 of these Bylaws.

Section 4. Electronic Transmissions. Unless otherwise provided in these Bylaws, and subject to any guidelines and procedures that the Board of Directors may adopt from time to time, the terms "written" and "in writing" as used in these Bylaws include any form of recorded message in the English language capable of comprehension by ordinary visual means, and may include electronic transmissions, such as facsimile or email, provided (i) for electronic transmissions from the corporation, the corporation has obtained an unrevoked written consent from the recipient to the use of such means of communication; (ii) for electronic transmissions to

the corporation, the corporation has in effect reasonable measures to verify that the sender is the individual purporting to have sent such transmission; and (iii) the transmission creates a record that can be retained, retrieved, reviewed, and rendered into clearly legible tangible form.

Section 5. Amendments. Proposed amendments to these Bylaws shall be submitted in writing to the directors at least one week in advance of any Board meeting at which they will be considered for adoption. The vote of a majority of the directors then in office or the unanimous written consent of the directors shall be required to adopt a bylaw amendment; provided, however, that no amendment to these Bylaws shall take effect without the written consent of the Designators.

Section 6. Governing Law. In all matters not specified in these Bylaws, or in the event these Bylaws shall not comply with applicable law, the California Nonprofit Public Benefit Corporation Law as then in effect shall apply.

Section 7. No Voting Members. This corporation shall have no voting members, but the Board of Directors may, by resolution, establish one or more classes of nonvoting members and provide for eligibility requirements for membership and rights and duties of members, including the obligation to pay dues.

KINDFUL RESTORATION CONFLICT OF INTEREST POLICY

1. Purpose of Policy. This conflict of interest policy is designed to foster public confidence in the integrity of Kindful Restoration (the “Organization”) and to protect the Organization’s interests when it is contemplating entering a transaction with (or that might benefit) a Disqualified Person.

2. Disqualified Person. “Disqualified Person” is a technical definition because certain federal tax rules apply to transactions between an Organization and its Disqualified Persons to ensure that no Disqualified Person receives an “excess benefit”, with significant excise taxes imposed on individuals for violations of these rules. For that reason, it is crucial for the Organization to (a) understand who its Disqualified Persons are and (b) apply this policy to any transactions with or benefitting those individuals or organizations.

There are several ways that an individual or organization can be a Disqualified Person. Persons in the following categories (or who have been in one of the following categories during the prior five years) are all Disqualified Persons: (1) directors, (2) officers¹, or (3) persons with substantial influence over the Organization.² The family members of the individuals in these roles are also Disqualified Persons.³ Finally, an organization is a Disqualified Person if it is 35% or more owned⁴ in aggregate by Disqualified Persons.

3. Conflict of Interest. A “conflict of interest” is present when (A) a Disqualified Person has a financial interest (direct or indirect) in a transaction that is under consideration by the Organization, and (B) that interest is significant enough that a director, officer, or other person with substantial influence at the Organization may not be able to vote or exercise their influence impartially in the Organization’s best interests. For example, a senior staff member has a conflict of interest when their compensation is being considered for approval. A director likely has a conflict of interest if the Organization is considering purchasing goods or services from a company owned by their family members.

4. Duty to Disclose; Evaluation of Conflict. It is the duty of all directors, officers, and key employees⁵ of this organization to disclose their financial interests (and the financial

¹ The term ‘officers’ is defined to include a president, chief executive officer, chief operating officer, treasurer and chief financial officer, executive director, or any person with the responsibilities of any of these positions.

² Individuals with substantial influence may include an organization’s founder(s), substantial contributor(s), persons with managerial authority or control over a significant portion of an organization’s budget.

³ For this purposes of this policy, family includes spouses, ancestors, children, grandchildren, great-grandchildren, brothers, sisters, and the spouses of their children, grandchildren, great-grandchildren, brothers, and sisters.

⁴ For purposes of this rule, ownership is measured by voting stock for corporations, profits interests for partnerships, and beneficial interests for trusts or estates.

⁵ A “key employee” is a technical term defined in the instructions to Form 990. In short, an individual is a key employee if they earn more than \$150,000 in reportable compensation from the Organization (or related organizations), are among the top 20 most compensated employees of the Organization, and have significant authority at the organization (i.e., authority similar to a director or offer, manages a discrete activity or program that constitutes 10% of the Organization’s activities, assets, income, or expenses, or has or shares control of 10% of the Organization’s budget)

interests of any related individuals or organizations who are Disqualified Persons), with respect to any transaction that is under consideration by the Organization. The disclosure needs to be made to the Board or a Board Committee empowered to approve the transaction (“Committee”) promptly upon the individual becoming aware of the proposed transaction and must include all material facts regarding the financial interests posing a potential conflict.

5. Procedures for Addressing a Conflict of Interest. The Board or Committee receiving that information shall determine (1) if a conflict of interest exists and (2) if so, whether it is appropriate for the Organization to proceed, notwithstanding that conflict. The Disqualified Person(s) (or the director related to them, if applicable) shall not be present during the Board or Committee’s discussion or determination of whether a conflict of interest exists or the evaluation of the transaction, except to answer questions. The Board or Committee shall ascertain that all material facts regarding the transaction and the interested person’s conflict of interest have been disclosed to the Board or Committee, and shall compile appropriate data to evaluate the potential conflict and the transaction.

After exercising due diligence, which may include investigating alternatives that present no conflict, the Board or Committee shall determine whether it is able to find, in good faith and applying their business judgment, that the transaction is in the Organization’s best interest, for its own benefit, and is fair and reasonable to Kindful Restoration. If the Board or Committee is able to make those findings, the majority of members of the Board or Committee then in office may approve the transaction and document their findings pursuant to this policy.

6. Special Rules for Transactions in Which a Director Has a Material Financial Interest. Transactions in which a director has a material financial interest are held to a higher standard. Such transactions must not only be fair and reasonable, they generally should also be the *most advantageous arrangement* available. Whenever practicable, the Board should conduct, and document the findings of, a reasonable investigation as to whether the Organization could obtain a more advantageous arrangement under the circumstances in which a director does not have an interest. A director with a material financial interest in a transaction should always recuse themselves from the vote on the transaction and the vote should generally happen at the Board level (not at Committee). Only if it is not reasonably practicable to obtain advance Board approval may a Committee make a decision regarding a transaction in which a director has a material financial interest and, even then, it must be ratified by the Board at the Board’s next meeting.

7. Recordkeeping. The minutes of any meeting of the Board and any Committee pursuant to this policy shall contain:

- (A) the name of each interested person who disclosed or was otherwise determined to have an interest in a transaction;
- (B) the nature of the interest and whether it was determined to constitute a conflict of interest;
- (C) any alternative transactions considered;
- (D) the members of the Board or Committee who were present during the debate on the transaction, those who voted on it, and to what extent interested persons were excluded from the deliberations;

(E) any comparability data or other information obtained and relied upon by the Board or Committee and how the information was obtained; and

(F) and the result of the vote, including, if applicable, the terms of the transaction that was approved and the date it was approved.

The records must be prepared by the later of the next meeting of the Board or Committee or 60 days after the final action of the Board or Committee with respect to the transaction, and must be approved by the Board or Committee within a reasonable time afterwards.

8. Annual Disclosure and Compliance Statements. Each director, each corporate officer, the top management official, the top financial official, and each key employee of the Organization, and others that the Organization may identify, shall annually sign the Statement of Compliance and Annual Disclosure attached as Exhibit A. All such statements by directors and officers shall be filed with the minutes of the meetings of the Board or Committee; statements by others shall be retained in their personnel files.

9. Violations. If the Board has reasonable cause to believe that a Disqualified Person with a role at the organization has failed to disclose actual or possible conflicts of interest, including those arising from a transaction with a related Disqualified Person, it shall inform such individual of the basis for this belief and afford them an opportunity to explain the alleged failure to disclose. If, after hearing their response and making further investigation as warranted by the circumstances, the Board or Committee determines that the insider has failed to disclose an actual or possible conflict of interest, the Board or Committee shall take appropriate disciplinary and corrective action.

10. Past Transactions. In situations where a transaction involving a conflict of interest is discovered after it has already occurred or begun (because, for example, the interest was inadvertently not disclosed prior to the transaction, or the Organization's leadership did not realize that a review was necessary or advantageous), the Board or Committee shall conduct a review as described above and determine whether disciplinary or corrective action is possible or warranted. In appropriate cases, the Board or Committee may determine, upon completion of the review, that ratification of the transaction is in the Organization's best interest, for its own benefit, and is fair and reasonable to the Organization.

11. Annual Review of Policy. To ensure that the Organization operates in a manner consistent with its charitable purposes and its status as an organization exempt from federal income tax, the Board shall authorize and oversee an annual review of the administration of this conflict of interest policy. The review may be written or oral. The review shall consider the level of compliance with the policy, the continuing suitability of the policy, and whether the policy should be modified and improved.

Exhibit A

KINDFUL RESTORATION

**CONFLICT OF INTEREST POLICY:
STATEMENT OF COMPLIANCE AND ANNUAL DISCLOSURE**

Kindful Restoration follows a conflict of interest policy designed to foster public confidence in our integrity and to protect our interest when we are contemplating entering a transaction or arrangement that might benefit the private interest of a director, a corporate officer, our top management official and top financial official, any of our key employees, any person with substantial influence over Kindful Restoration, or other Disqualified Persons. We have provided you with a copy of Kindful Restoration’s conflict of interest policy and are asking you to confirm your receipt and that you will comply with the policy.

In addition, we are providing you an annual disclosure form. Kindful Restoration must annually file Form 990 with the Internal Revenue Service. In order to complete Form 990 fully and accurately, we need each officer, director and key employee to disclose interests that may pose a potential conflict of interest for purposes of Form 990. A “conflict of interest,” for purposes of Form 990, arises when a person in a position of authority over an organization, such as an officer, director, or key employee, may benefit financially from a decision he or she could make in such capacity, including indirect benefits such as to family members or businesses with which the person is closely associated. Only financial interests must be listed on this disclosure form.

The purpose of this disclosure is to provide the Board of Directors or other governing body with a meaningful opportunity to determine whether a conflict of interest exists, by disclosing any interest that could give rise to a conflict of interest. Complete, accurate disclosure gives the governing body the information it needs to fulfill its fiduciary obligations and to make decisions that are in the best interest of the organization.

By signing below, you hereby:

- Acknowledge that you have received a copy of the conflict of interest policy of Kindful Restoration, have read and understood it, and agree to comply with its terms.
- Represent that you have completed the attached table with all financial interests (and the financial interests of your family members) that you are aware of that could give rise to a conflict of interest in the context of your duties to Kindful Restoration and that you have not previously disclosed in a prior annual statement.

Signature

Date

Printed Name

Annual Disclosure of Family and Financial Interests		
1*	Names of Family Members	
2**	Transactions or arrangements with Kindful Restoration	
3**	Transactions or affiliations with other organizations	
4**	Substantial business or investment holdings	
5**	Transactions or affiliations with businesses	

* Family members refers to: spouses, ancestors, children, grandchildren, great-grandchildren, brothers, sisters, and the spouses of their children, grandchildren, great-grandchildren, brothers, and sisters. Please list all family members that either currently have a business relationship to Kindful Restoration, are in a line of business or employment that could conceivably intersect with Kindful Restoration, or have other financial interests that could conceivably result in a conflict of interest in the context of your duties.

** Rows 2-5 are requesting information regarding both your financial interests and the interests of the family members listed at Row 1.

Exemption & Tax Matters

Please file CA FTB 3500A -- Kindful Restoration

1 message

Michelle Leung <michelle@mill.law>

Mon, Jul 15, 2024 at 3:32 PM

To: [REDACTED]

Cc: Karl Mill <karl@mill.law>

Hi Audrey,

I enclose for your review the Submission of Exemption Request (based on 501(c)(3) Federal Determination Letter) of our client, **Kindful Restoration**, a California nonprofit public benefit corporation. The request consists of the following documents:

- Originally signed Form 3500A, Submission of Exemption Request; and
- IRS Determination Letter issued to Kindful Restoration.

Please let me know if you have any questions or need additional information to complete this request.

Thank you!
Michelle

Michelle Leung (she/her/hers)
(415) 237-3876

Schedule a meeting through [Calendly](#)

2 attachments



SIGNED CA FTB Form 3500A -- Kindful Restoration.pdf

922K



IRS Determination Letter (dated 24-06-12) -- Kindful Restoration.pdf

1021K

Submission of Exemption Request

Exemption Based on Internal Revenue Code (IRC) Sections 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6), 501(c)(7), or 501(c)(19) Federal Determination Letter

3500A

Enclose a copy of the Federal Determination Letter.

Organization Information

California corporation number/California Secretary of State file number 5349493		FEIN 921178048	
Name of organization as shown in the organization's creating document KINDFUL RESTORATION		Web address	
Street address (suite, room, or PMB no.) 7344 MAGNOLIA AVE STE 110			
City RIVERSIDE		State CA	ZIP code 92504
Telephone	Second telephone	Fax	

Representative Information

Name of representative KARL MILL, MILL LAW CENTER		Email address KARL@MILL.LAW	
Representative's mailing address (suite, room, or PMB no.) 1200 US-22 STE 2000			
City BRIDGEWATER		State NJ	ZIP code 08807
Telephone (415) 234-3349	Second telephone	Fax (415) 363-4377	

Part I Entity Information. See instructions.

- Has the Franchise Tax Board previously revoked the entity's tax-exempt status? Yes No
If "Yes," STOP. File form FTB 3500.
- Is the entity a trust? Yes No
- When did the organization establish, incorporate, organize, or conduct business in California? Example: mm/dd/yyyy 3 11 / 28 / 2022
- Provide gross receipts for the current year and the three immediately preceding taxable years in existence. Gross receipts are defined as the total amounts the organization received from all sources during its annual account period without subtracting any costs or expenses. If the organization has been in existence for less than one year, provide the projected amount of gross receipts for the entire year. List the account period beginning to the account period ending. Example: mm/dd/yyyy

Current Year or Projected Gross Receipts	Gross Receipts for the three immediately preceding taxable years:		
From: 01/01/2024	From: 01/01/2023	From: 11/28/2022	From:
To: 12/31/2024	To: 12/31/2023	To: 12/31/2022	To:
381912	216547	25000	

Part II Group Exemption. See instructions.

- Is the parent organization applying for a group exemption? Yes No
If "Yes," attach the federal group determination letter and a list of all California subordinates. Include each subordinate's name, California corporation number, federal employer identification number (FEIN), address, and affiliation date.
- Is a subordinate unit applying for tax-exempt status using a parent's Internal Revenue Service group determination letter? If "Yes," see instructions Yes No

Mail form FTB 3500A and a copy of the federal determination letter to:

EXEMPT ORGANIZATIONS UNIT, MS F120, FRANCHISE TAX BOARD, PO BOX 1286, RANCHO CORDOVA CA 95741-1286.

Under penalties of perjury, I declare I have examined this submission for exemption based on the IRC Sections 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6), 501(c)(7), or 501(c)(19), federal determination letter, and to the best of my knowledge and belief, it is true, correct, and complete.

7-15-24 *Kathleen Rodriguez* DIRECTOR
DATE SIGNATURE OF OFFICER OR REPRESENTATIVE TITLE

Part III Purpose and Activity

1 Exemption based on IRC Section 501(c)(3) Federal Determination Letter

Check the organization's primary purpose and activity:

- | | | | |
|----------------------------------------------------|--------------------------------------------------------|-----------------------------------------------------|------------------------------------------------------|
| <input checked="" type="checkbox"/> Charitable | <input type="checkbox"/> Hospital | <input type="checkbox"/> Health care center | <input type="checkbox"/> Educational |
| <input type="checkbox"/> Mosque | <input type="checkbox"/> Church | <input type="checkbox"/> Temple | <input type="checkbox"/> Synagogue |
| <input type="checkbox"/> Testing for public safety | <input type="checkbox"/> Qualified sports organization | <input type="checkbox"/> Prevent cruelty to animals | <input type="checkbox"/> Prevent cruelty to children |
| <input type="checkbox"/> Literary | <input type="checkbox"/> Scientific | <input type="checkbox"/> Religious | <input type="checkbox"/> School |

2 Exemption based on IRC Section 501(c)(4) Federal Determination Letter

Check the organization's primary purpose and activity:

- | | | | | |
|-------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------------------------|-------------------------------------------------|
| <input type="checkbox"/> Civic league | <input type="checkbox"/> Local association of employees | <input type="checkbox"/> Social welfare | <input type="checkbox"/> Service clubs | <input type="checkbox"/> Veterans' organization |
| <input type="checkbox"/> Legislative activities | <input type="checkbox"/> Festival organizations | <input type="checkbox"/> Municipal building corporation | <input type="checkbox"/> Police, sheriff, volunteer firemen association | <input type="checkbox"/> Quasi governmental |

3 Exemption based on IRC Section 501(c)(5) Federal Determination Letter

Check the organization's primary purpose and activity:

- | | | | | |
|--------------------------------------|---------------------------------------|-------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------|
| <input type="checkbox"/> Agriculture | <input type="checkbox"/> Horticulture | <input type="checkbox"/> Labor | <input type="checkbox"/> Agriculture or horticulture county fair | <input type="checkbox"/> Public employees union |
| <input type="checkbox"/> AFL-CIO | <input type="checkbox"/> Independent | <input type="checkbox"/> Transportation workers | <input type="checkbox"/> Teamsters | |

4 Exemption based on IRC Section 501(c)(6) Federal Determination Letter

Check the organization's primary purpose and activity:

- | | | | | |
|-----------------------------------------|------------------------------------------|----------------------------------------------|--------------------------------------------|--------------------------------------------------------------|
| <input type="checkbox"/> Board of trade | <input type="checkbox"/> Business league | <input type="checkbox"/> Chamber of commerce | <input type="checkbox"/> Real estate board | <input type="checkbox"/> Professional association or society |
|-----------------------------------------|------------------------------------------|----------------------------------------------|--------------------------------------------|--------------------------------------------------------------|

5 Exemption based on IRC Section 501(c)(7) Federal Determination Letter

Check the organization's primary purpose and activity:

- | | | | | |
|--------------------------------------------------------|--------------------------------------------------|---------------------------------------------------|--------------------------------------------------|--------------------------------------------|
| <input type="checkbox"/> Social and recreational | <input type="checkbox"/> Golf club | <input type="checkbox"/> Camps | <input type="checkbox"/> Fraternity or sorority | <input type="checkbox"/> Dog or horse club |
| <input type="checkbox"/> Car, motorcycle, trailer club | <input type="checkbox"/> Hunting or fishing club | <input type="checkbox"/> Common recreational area | <input type="checkbox"/> Flying or airplane club | |

6 Exemption based on IRC Section 501(c)(19) Federal Determination Letter

Check the organization's primary purpose and activity:

- Veterans' organization



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

KINDFUL RESTORATION
7344 MAGNOLIA AVE STE 110
RIVERSIDE, CA 92504

Date:
06/12/2024
Employer ID number:
92-1178048
Person to contact:
Name: Customer Service
ID number: 31954
Telephone: (877) 829-5500
Accounting period ending:
December 31
Public charity status:
170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
November 28, 2022
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053562010014

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

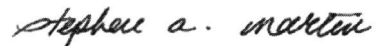
If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

KINDFUL RESTORATION
7344 MAGNOLIA AVE STE 110
RIVERSIDE, CA 92504

Date:
06/12/2024
Employer ID number:
92-1178048
Person to contact:
Name: Customer Service
ID number: 31954
Telephone: (877) 829-5500
Accounting period ending:
December 31
Public charity status:
170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
November 28, 2022
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053562010014

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

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Sincerely,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

(Rev. January 2020)

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form1023 for instructions and the latest information.**Note:** *If exempt status is approved, this application will be open for public inspection.*

Use the "?" buttons throughout this form for help in completing this application. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500.

If you cannot complete required responses within the textbox limits throughout this form, upload your additional narratives with the other required documents.

Part I Identification of Applicant

1a Full Name of Organization (exactly as it appears in your organizing document) KINDFUL RESTORATION			b Care of Name (if applicable)		
c Mailing Address (Number, street and room/suite) 7344 MAGNOLIA AVE STE 110		d City RIVERSIDE		e Country United States	
f State California		g Zip Code + 4 92504	h Foreign Province (or State)		i Foreign Postal Code
2 Employer Identification Number 92-1178048		3 Month Tax Year Ends DECEMBER		4 Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative) KARL MILL	
5 Contact Telephone Number 415-234-3349		6 Fax Number (optional) 415-363-4377		7 User Fee Submitted \$600.00	

8 Organization's Website (if available):**9** List the names, titles, and mailing addresses of your officers, directors, and/or trustees.

First Name: KATHLEEN		Last Name: RODRIGUEZ		Title: DIRECTOR/CO-EX DIRECTOR	
Mailing Address: 7344 MAGNOLIA AVE STE 110			City: RIVERSIDE		
State (or Province): CA		Zip Code (or Foreign Postal Code): 92504			
First Name: ERNEST RODRIGUEZ		Last Name: BELLO		Title: DIRECTOR/CO-EX DIRECTOR	
Mailing Address: 7344 MAGNOLIA AVE STE 110			City: RIVERSIDE		
State (or Province): CA		Zip Code (or Foreign Postal Code): 92504			
First Name: DOUG		Last Name: CARNINE		Title: TREASURER/DIRECTOR	
Mailing Address: 7344 MAGNOLIA AVE STE 110			City: RIVERSIDE		
State (or Province): CA		Zip Code (or Foreign Postal Code): 92504			
First Name: LINDA		Last Name: CARNINE		Title: SECRETARY/DIRECTOR	
Mailing Address: 7344 MAGNOLIA AVE STE 110			City: RIVERSIDE		
State (or Province): CA		Zip Code (or Foreign Postal Code): 92504			
First Name: PAUL		Last Name: SOLOMON		Title: DIRECTOR	
Mailing Address: 7344 MAGNOLIA AVE STE 110			City: RIVERSIDE		
State (or Province): CA		Zip Code (or Foreign Postal Code): 92504			

 Check here to add more officers, directors, and/or trustees.

Martha Michelle Cruz and Jerry Silbert are the Directors of Kindful Restoration.

Part II Organizational Structure

- 1** You must be a corporation, limited liability company (LLC), unincorporated association, or trust to be tax exempt.

Select your type of organization.

Corporation

At the end of this form, you must upload a copy of your articles of incorporation (and any amendments) that shows proof of filing with the appropriate state agency.

Limited Liability Company (LLC)

At the end of this form, you must upload a copy of your articles of organization (and any amendments) that shows proof of filing with the appropriate state agency. Also, if you adopted an operating agreement, upload a copy, along with any amendments.

Unincorporated Association

At the end of this form, you must upload a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.

Trust

At the end of this form, you must upload a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.

- 2** Enter the date you formed. (MM/DD/YYYY)

11/28/2022

- 3** Select your state (or U.S. territory) of incorporation or other formation. If you were formed under the laws of a foreign country, select Foreign Country.

California

- 4** Have you adopted bylaws? If "Yes," at the end of this form, upload a current copy showing the date of adoption. If "No," explain how you select your officers, directors, or trustees.

Yes No

- 5** Are you a successor to another organization?

Yes No

Answer "Yes" if you have taken or will take over the activities of another organization, you took over 25% or more of the fair market value of the net assets of another organization, or you were established upon the conversion of an organization from for-profit to nonprofit status. If "Yes," complete Schedule G.

Part III Required Provisions in Your Organizing Document

Part III helps ensure that, when you submit this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3).

If you cannot check "Yes" in both Lines 1 and 2, your organizing document does not meet the organizational test. DO NOT file this application until you have amended your organizing document. Remember to upload your original and amended organizing documents at the end of this form.

- 1** Section 501(c)(3) requires that your organizing document limit your purposes to one or more exempt purposes within section 501(c)(3), such as charitable, religious, educational, and/or scientific purposes.

The following is an example of an acceptable purpose clause: The organization is organized exclusively for charitable, religious, educational, and scientific purposes under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

Does your organizing document meet this requirement?

Yes No

- 1a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph):

Page 2, Article II, Paragraph B

- 2** Section 501(c)(3) requires that your organizing document provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.

The following is an example of an acceptable dissolution clause: Upon the dissolution of this organization, 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.

Does your organizing document meet this requirement?

Yes No

- 2a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or indicate that you rely on state law.

Page 2, Article IV

Part IV Your Activities

1 Describe completely and in detail your past, present, and planned activities. Do not refer to or repeat the purposes in your organizing document.

For each past, present, or planned activity, include information that answers the following questions:

- a. What is the activity?
- b. Who conducts the activity?
- c. Where is the activity conducted?
- d. What percentage of your total time is allocated to the activity?
- e. How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?
- f. How does the activity further your exempt purposes?

Please see attached Supplemental Responses for more information regarding the activities of Applicant.

Part IV Your Activities (continued)

2 Enter the 3-character NTEE Code that best describes your activities.

Or check here if you want the IRS to select the NTEE Code that best describes your activities.

3 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes" if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program.

 Yes No

4 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors? If "Yes," explain how these related individuals are eligible for goods, services, or funds.

 Yes No

5 Do you or will you support or oppose candidates in political campaigns in any way? If "Yes," explain.

 Yes No

6 Do you or will you attempt to influence legislation? If "Yes," explain how you attempt to influence legislation.

 Yes No

Part IV Your Activities (continued)

- 6a** Did you or will you make an election to have your legislative activities measured by expenditures by filing Form 5768? Yes No
If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities.

- 7** Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? If "Yes," describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. Yes No

Please see Supplemental Responses.

- 8** Do you or will you provide educational information to the general public on budgeting, personal finance, financial literacy, saving and spending practices, the sound use of consumer credit, and/or assist individuals and families with financial problems such as credit card debt and foreclosure by providing them with counseling? If "Yes," explain. Yes No

- 9** Do you or will you make grants, loans, or other distributions to organizations? If "Yes," describe the type and purpose of the grants, loans, or distributions, how you select your recipients including submission requirements (such as grant proposals or application forms), and the criteria you use or will use to select recipients. Also describe how you ensure the grants, loans, and other distributions are or will be used for their intended purposes (including whether you require periodic or final reports on the use of funds and any procedures you have if you identify that funds are not being used for their intended purposes). Finally, describe the records you keep with respect to grants, loans, or other distributions you make and identify any recipient organizations and any relationships between you and the recipients. If "No," continue to Line 10. Yes No

Part IV Your Activities (continued)

- 9a** Do you or will you make grants, loans, or other distributions to organizations that are not recognized by the IRS as tax exempt under section 501(c)(3)? If "Yes," name and/or describe the non-section 501(c)(3) organizations to whom you do or will make distributions and explain how these distributions further your exempt purposes. Yes No

- 9b** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," name each foreign organization (if not already provided), the country and region within each country in which each foreign organization operates, any relationship you have with each foreign organization, and whether the foreign organization accepts contributions earmarked for a specific country or organization (if so, specify which countries or organizations). If "No," continue to Line 10. Yes No

- 9c** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. Yes No

- 9d** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. Yes No

- 9e** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including periodic reporting requirements, auditing grantees, site visits by your employees or compliance checks by impartial experts, etc., to verify that grant funds are being used appropriately. Yes No

Part IV Your Activities (continued)

- 9f** Do you share board members or other key personnel with the recipient organization(s)? If "Yes," identify the relationships. Yes No

- 9g** When you make grants, loans, or other distributions to foreign organizations, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities. Yes No

- 9h** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC? Yes No

- 9i** Will you acquire from OFAC the appropriate license and registration where necessary? Yes No

- 10** Do you or will you operate in a foreign country or countries? If "Yes," name each foreign country and region within each country in which you do or will operate and describe your operations in each one. If "No," continue to Line 11. Yes No

- 10a** When you conduct activities in foreign countries, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities. Yes No

- 10b** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC? Yes No

- 10c** Will you acquire from OFAC the appropriate license and registration where necessary? Yes No

Part IV Your Activities (continued)

- 11** Are you a sponsoring organization that maintains one or more donor advised funds? If yes, please provide a complete description of your program, including the specific advice that such donors may provide. Describe in detail the control you maintain (or will maintain) over the use of the funds. Yes No

- 12** Do you or will you operate a school? Yes No
If "Yes," complete Schedule B.

- 13** Is your principal purpose or function to provide hospital or medical care? Yes No
If "Yes," complete Schedule C.

- 14** Do you or will you provide low-income housing? Yes No
If "Yes," complete Schedule F.

- 15** Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? Yes No
If "Yes," complete Schedule H - Section I.

- 16** Check any of the following fundraising activities that you will undertake (check all that apply):

- | | |
|------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Website, mail, email, personal, and/or phone solicitations | <input checked="" type="checkbox"/> Foundation grant solicitations |
| <input checked="" type="checkbox"/> Receive donations from another organization's website | <input checked="" type="checkbox"/> Government grant solicitations |
| <input type="checkbox"/> Bingo | <input type="checkbox"/> Other (non-bingo) gaming activities |
| <input type="checkbox"/> Other (describe) | |

- We will not engage in fundraising activities.

- 17** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements, including the names or descriptions of the organizations for which you raise funds. Yes No

Part V Compensation and Other Financial Arrangements

- 1** Do you or will you compensate officers, directors, or trustees, or do or will you have highest compensated employees, or highest compensated independent contractors? If "No," continue to Line 2. Yes No

In establishing compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors:

- 1a** Do or will the individuals that approve compensation arrangements follow a conflict of interest policy? Yes No
- 1b** Do or will you approve compensation arrangements in advance of paying compensation? Yes No
- 1c** Do or will you document in writing the date and terms of approved compensation arrangements? Yes No
- 1d** Do or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? Yes No
- 1e** Do or will you approve compensation arrangements based on information about compensation paid by similarly situated taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Yes No
- 1f** Do or will you record in writing both the information on which you relied to base your decision and its source? Yes No
- 1g** Do or will you have any other practices you use to set reasonable compensation? If "Yes," describe these practices. Yes No

Please see Supplemental Responses.

- 2** Have you adopted a conflict of interest policy consistent with the sample conflict of interest policy in Appendix A to the instructions? If you are a hospital, answer "Yes" if your conflict of interest policy includes provisions consistent with the additional healthcare related provisions in the sample document. If "No," describe the procedures you will follow to ensure that persons who have a conflict of interest will not have influence over setting their own compensation or regarding business deals with themselves. Yes No

- 3** Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Yes No

Part V Compensation and Other Financial Arrangements (continued)

- 4 Do you or will you purchase or sell any goods, services, or assets from or to: (i) any of your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any such transactions that you made or intend to make, with whom you make or will make such transactions, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. Yes No

- 5 Do you or will you have any leases, contracts, loans, or other agreements with: (i) your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any written or oral arrangements that you made or intend to make, with whom you have or will have such arrangements, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. Yes No

- 6 Do you or will you contract with another organization to develop, build, market, or finance your facilities? If "Yes," describe each facility, the role of the other organization, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how that entity is selected, how the terms of any contract(s) are negotiated at arm's length, and how you determine you will pay no more than fair market value for services. Yes No

Part V Compensation and Other Financial Arrangements (continued)

- 7 Does or will someone other than your own employees or volunteers manage your activities or facilities? Yes No
- If "Yes," describe the activities or facilities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how these managers were or will be selected, how the terms of any contracts or other agreements were or will be negotiated, and how you determine you will pay no more than fair market value for services.

- 8 Do you participate in any joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners? If "Yes," state your ownership percentage in each joint venture, list your investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are section 501(c)(3) organizations), describe the activities of each joint venture, describe how you exercise control over the activities of each joint venture, and describe how each joint venture furthers your exempt purposes. Yes No

Part VI Financial Data

- 1 Select the option that best describes you to determine the years of revenues and expenses you need to provide.
- You completed less than one tax year.
Provide a total of three years of financial information (including the current year and two future years of reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.
 - You completed at least one tax year but fewer than five.
Provide a total of four years financial information (including the current year and three years of actual financial information or reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.
 - You completed five or more tax years.
Provide financial information for your five most recent tax years (including the current year) in the following Statement of Revenues and Expenses.

Part VI Financial Data (continued)

A. Statement of Revenues and Expenses

Type of revenue	Current tax year	4 prior tax years or 2 succeeding tax years			
		From: 01/01/2023 To: 12/31/2023	From: 11/28/2022 To: 12/31/2022	From: 01/01/2024 To: 12/31/2024	From: 01/01/2025 To: 12/31/2025
1 Gifts, grants, and contributions received (do not include unusual grants)	\$216,547.	\$25,000.	\$381,912.	\$150,000.	
2 Membership fees received					
3 Gross investment income					
4 Net unrelated business income					
5 Taxes levied for your benefit					
6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)					
7 Any revenue not otherwise listed above or in lines 9 - 12 below (provide an itemized list below)					
8 Total of lines 1 through 7	\$216,547.	\$25,000.	\$381,912.	\$150,000.	\$0.
9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (provide an itemized list below)					
10 Total of lines 8 and 9	\$216,547.	\$25,000.	\$381,912.	\$150,000.	\$0.
11 Net gain or loss on sale of capital assets (provide an itemized list below)					
12 Unusual grants (provide an itemized list below)					
13 Total Revenue (add lines 10 through 12)	\$216,547.	\$25,000.	\$381,912.	\$150,000.	\$0.
Type of expense	Current tax year	4 prior tax years or 2 succeeding tax years			
14 Fundraising expenses	\$7,520.	\$0.	\$7,500.	\$7,500.	
15 Contributions, gifts, grants, and similar amounts paid out (provide an itemized list below)					
16 Disbursements to or for the benefit of members (provide an itemized list below)					
17 Compensation of officers, directors, and trustees	\$105,040.		\$168,000.	\$184,800.	
18 Other salaries and wages	\$35,003.		\$141,440.	\$155,584.	
19 Interest expense					
20 Occupancy (rent, utilities, etc.)	\$16,758.		\$31,200.	\$31,200.	
21 Depreciation and depletion					
22 Professional fees					
23 Any expense not otherwise classified, such as program services (provide an itemized list below)	\$4,644.		\$5,000.	\$5,000.	
24 Total Expenses (add lines 14 through 23)	\$168,965.	\$0.	\$353,140.	\$384,084.	\$0.

25 Itemized financial data

Line 23 reflects travel expenses.

Part VI Financial Data (continued)

B. Balance Sheet (for your most recently completed tax year)		Year End: 12/31/2023
Assets		
1	Cash	
2	Accounts receivable, net	\$28,654.
3	Inventories	
4	Bonds and notes receivable (provide an itemized list below)	
5	Corporate stocks (provide an itemized list below)	
6	Loans receivable (provide an itemized list below)	
7	Other investments (provide an itemized list below)	
8	Depreciable assets (provide an itemized list below)	
9	Land	
10	Other assets (provide an itemized list below)	
11	Total Assets (add lines 1 through 10)	\$28,654.
Liabilities		
12	Accounts payable	\$677.
13	Contributions, gifts, grants, etc. payable	
14	Mortgages and notes payable (provide an itemized list below)	
15	Other liabilities (provide an itemized list below)	
16	Total Liabilities (add lines 12 through 15)	\$677.
Fund Balances or Net Assets		
17	Total fund balances or net assets	\$27,977.
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	\$28,654.

19 Itemized financial data

Part VII Foundation Classification

Part VII is designed to classify you as an organization that is either a private foundation or a public charity. Public charity classification is a more favorable tax status than private foundation classification. If you are a private foundation, this part will further determine whether you are a private operating foundation.

1 Select the foundation classification you are requesting from the list below.

- You are described in 509(a)(1) and 170(b)(1)(A)(vi) as an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- You are described in 509(a)(2) as an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- You are described in 509(a)(1) and 170(b)(1)(A)(i) as a church or a convention or association of churches. Complete Schedule A.
- You are described in 509(a)(1) and 170(b)(1)(A)(ii) as a school. Complete Schedule B.
- You are described in 509(a)(1) and 170(b)(1)(A)(iii) as a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete Schedule C.
- You are described in 509(a)(1) and 170(b)(1)(A)(iv) as an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- You are described in 509(a)(1) and 170(b)(1)(A)(ix) as an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university.
- You are described in 509(a)(3) as an organization supporting either one or more organizations described in 509(a)(1) or 509(a)(2) or a publicly supported section 501(c)(4), (5), or (6) organization. Complete Schedule D.
- You are described in 509(a)(4) as an organization organized and operated exclusively for testing for public safety.
- You are a publicly supported organization and would like the IRS to decide your correct classification.
- You are a private foundation.

- 1a** As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check this box to confirm that your organizing document includes these provisions or you rely on state law.

State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or state that you rely on state law.

- 1b** Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? Yes No
If "Yes," complete Schedule H - Section II.

- 1c** Are you a private operating foundation? Yes No

To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations.

Part VII Foundation Classification (continued)

- 1d** Describe how you meet the requirements for private operating foundation status, including how you meet the income test and either the assets test, the endowment test, or the support test. If you've been in existence for less than one year, describe how you are likely to satisfy the requirements for private operating foundation status.

- 2** If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(1) and 170(b)(1)(A)(vi) in existence for five or more tax years, you must have received one-third or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities; or 10% or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities and the facts and circumstances indicate you are a publicly supported organization. Calculate whether you meet this support test for your most recent five-year period.

- i. Did you receive contributions from any person, company, or organization whose gifts totaled more than the 2% amount of line 8 in Part VI-A? Yes No

If "Yes," identify each person, company, or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- ii. Based on your calculations, did you receive at least one-third of your support from public sources or did you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization? Yes No

- 2a** If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(2) in existence for five or more tax years, you must have normally received more than one-third of your support from contributions, membership fees, and gross receipts from activities related to your exempt functions, or a combination of these sources, and not more than one-third of your support from gross investment income and net unrelated business income. Calculate whether you meet this support test for your most recent five-year period.

- i. Did you receive amounts from any disqualified persons? Yes No

If "Yes," identify each disqualified person by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- ii. Did you receive amounts from individuals or organizations other than disqualified persons that exceeded the greater of \$5,000 or 1% of the amount on line 10 of Part VI-A Statement of Revenues and Expenses? Yes No

If "Yes," identify each individual or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- iii. Based on your calculations, did you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income? Yes No

Part VIII Effective Date

In general, a determination letter recognizing exemption of an organization described in section 501(c)(3) is effective as of the date of formation of an organization if: (1) its purposes and activities prior to the date of the determination letter have been consistent with the requirements for exemption; and (2) it has filed an application for recognition of exemption within 27 months from the end of the month in which it was organized.

- 1 Are you submitting this application within 27 months of the end of the month in which you were legally formed? Yes No

If "No," complete Schedule E.

Part IX Annual Filing Requirements

If you fail to file a required information return or notice for three consecutive years, your exempt status will be automatically revoked.

- 1 Certain organizations are not required to file annual information returns or notices (Form 990, Form 990-EZ, or Form 990-N, e-Postcard). If you are granted tax-exemption, are you claiming to be excused from filing Form 990, Form 990-EZ, or Form 990-N? Yes No

If "Yes," are you claiming you are excepted from filing because you are:

- A church or association of churches
- An integrated auxiliary (such as a men's or women's organization, religious school, mission society, or religious group)
- A church-affiliated organization (other than a section 509(a)(3) organization) that is exclusively engaged in managing funds or maintaining retirement programs and is described in Revenue Procedure 96-10, 1996-1 C.B. 577
- A school below college level affiliated with a church or operated by a religious order
- A mission society (other than a section 509(a)(3) supporting organization) sponsored by, or affiliated with, one or more churches or church denominations, if more than half of the society's activities are conducted in, or directed at, persons in foreign countries
- An affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48, 1995-2 C.B. 418 (other than a section 509(a)(3) supporting organization)
- Other (describe)

Part X Signature

- I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, and to the best of my knowledge it is true, correct, and complete.

KATHLEEN RODRIGUEZ

(Type name of signer)

DIRECTOR/CO-EX DIRECTOR

(Type title or authority of signer)

06/07/2024

(Date)

Upload checklist:

- Organizing document (and any amendments)
- Bylaws, if adopted
- Form 2848, Power of Attorney and Declaration of Representative (if applicable)
- Form 8821, Tax Information Authorization (if applicable)
- Supplemental responses (if applicable)
- Expedited handling request (if applicable)

Schedule A. Churches

- 1 Do you have a written creed, statement of faith, or summary of beliefs? If "Yes," describe your written creed, statement of faith, or summary of beliefs. Yes No

- 2 Do you have a literature of your own? If "Yes," describe your literature. Yes No

- 3 Do you have a formal code of doctrine and discipline? If "Yes," describe your code of doctrine and discipline. Yes No

- 4 Describe your religious hierarchy or ecclesiastical government.

- 5 Are you part of a group of churches with similar beliefs and structures? If "Yes," explain. Yes No

- 6 Do you have a form of worship? If "Yes," describe your form of worship. Yes No

- 7 Do you have regularly scheduled religious services? If "Yes," describe the nature of the services. Yes No

- 7a What is the average attendance at your regularly scheduled religious services?

- 8 Do you have an established place of worship? If "Yes," describe your established place of worship or where you meet to hold regularly scheduled religious services. Yes No

Schedule A. Churches (continued)

9 Do you have an established congregation or other regular membership group? If "No," continue to Line 10. Yes No

9a How many members do you have?

9b Do you have a process by which an individual becomes a member? If "Yes," describe the process. Yes No

9c Do your members have voting rights, rights to participate in religious functions, or other rights? If "Yes," describe the rights your members have. Yes No

9d May your members be associated with another denomination or church? Yes No

9e Are all of your members part of the same family? Yes No

10 Do you conduct baptisms, weddings, funerals, or other religious rites? Yes No

11 Do you have a school for the religious instruction of the young? Yes No

12 Do you have ministers or religious leaders? If "Yes," describe these roles and explain whether the ministers or religious leaders are ordained, commissioned, or licensed after a prescribed course of study. Yes No

13 Do you have schools for the preparation of your ordained ministers or religious leaders? Yes No

14 Do you ordain, commission, or license ministers or religious leaders? If "Yes," describe the requirements for ordination, commission, or licensure. Yes No

15 Do you have other information you believe should be considered regarding your status as a church? If "Yes," explain. Yes No

Schedule B. Schools, Colleges, and Universities

- 1** Do you normally have a regularly scheduled curriculum, a regular faculty of qualified teachers, a regularly enrolled student body, and facilities where your educational activities are regularly carried on? Yes No
- 2** Is the primary function of your school the presentation of formal instruction? If "No," continue to Line 3. Yes No

2a Select the best description(s) of your school:

- Elementary school
- Secondary school
- Charter school
- College or university
- Technical school
- Other school (describe)

- 3** Are you a public school because you are operated by a state or subdivision of a state or operated wholly or predominantly from government funds or property? If "Yes," explain how you are operated by a state or subdivision of a state. Do not complete the remainder of Schedule B. Yes No

- 4** Were you formed or substantially expanded at the time of public school desegregation in the school district or county in which you are located? Yes No

- 5** Has a state or federal administrative agency or judicial body ever determined that you are racially discriminatory? If "Yes," explain. Yes No

- 6** Has your right to receive financial aid or assistance from a governmental agency ever been revoked or suspended? If "Yes," explain. Yes No

Information Required by Revenue Procedure 75-50 as Modified by Revenue Procedure 2019-22

- 7** Have you adopted a racially nondiscriminatory policy as to students in your organizing document, bylaws, or by resolution of your governing body? Yes No

State where the policy is located or if adopted by resolution of your governing body.

- 8** Do your brochures, application forms, advertisements, and catalogues dealing with student admissions, programs, and scholarships contain a statement of your racially nondiscriminatory policy? If "Yes," continue to Line 9. Yes No

- 8a** By checking this box, you agree that all future printed materials, including website content, will contain the required nondiscriminatory policy statement.

Schedule B. Schools, Colleges, and Universities *(continued)*

9 Have you made your racially nondiscriminatory policy known to all segments of the general community you serve by: Yes No
 a) publishing a notice of your policy in a newspaper of general circulation that serves all racial segments of the community; b) publicizing your policy over broadcast media in a way that is reasonably expected to be effective; or c) displaying a notice of your policy at all times on your primary, publicly accessible internet home page in a manner reasonably expected to be noticed by visitors to the homepage? If "Yes," continue to Line 10.

9a By checking this box, you agree that you will publicize your nondiscriminatory policy in a way that meets the requirements of Revenue Procedure 75-50, 1975-2 C.B. 587, as modified by Revenue Procedure 2019-22, I.R.B. 1260.

10 Do or will you (or any department or division of your organization) discriminate in any way on the basis of race with respect to admissions, use of facilities or exercise of student privileges, faculty or administrative staff, or scholarship or loan programs? If "Yes," for any of the above, explain fully. Yes No

11 Complete the table below to show the racial composition for the current academic year and projected for the next academic year. If you are not operational, submit an estimate based on the best information available (such as the racial composition of the community you serve).

For each racial category, enter the number of (a) students, (b) faculty, and (c) administrative staff. Provide actual numbers rather than percentages for each racial category.

Racial Category	(a) Student Body		(b) Faculty		(c) Administrative Staff	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
Total	0	0	0	0	0	0

12 In the table below, enter the number and amount of loans and scholarships awarded to enrolled students by racial categories. Provide actual numbers rather than percentages for each racial category.

Check here if you will not provide any loans or scholarships to students.

Racial Category	Number of Loans		Amount of Loans		Number of Scholarships		Amount of Scholarships	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
Total	0	0	\$0.	\$0.	0	0	\$0.	\$0.

Schedule B. Schools, Colleges, and Universities *(continued)*

13 List your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations.

14 Do any of your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations, have an objective to maintain segregated public or private school education? If "Yes," explain.

Yes No

15 Will you maintain records according to the nondiscrimination provisions contained in Revenue Procedure 75-50? If "No," explain.

Yes No

Schedule C. Hospitals and Medical Research Organizations

- 1** Are you a medical research organization (an organization whose principal purpose or function is medical research and which is directly engaged in the continuous active conduct of medical research) operated in conjunction with a hospital? If "No," continue to Line 2. Yes No

- 1a** Name the hospitals with which you have a relationship and describe the relationship.

- 1b** List your assets showing their fair market value and the portion of your assets directly devoted to medical research.

Do not complete the remainder of Schedule C.

- 2** Are you applying for exemption as a cooperative hospital service organization described in section 501(e)? If "Yes," explain. Yes No

Do not complete the remainder of Schedule C.

- 3** Are all the doctors in the community eligible for staff privileges? If "No," give the reasons why and explain how the medical staff is selected. Yes No

Schedule C. Hospitals and Medical Research Organizations (continued)

- 4** Do you or will you provide medical services to all individuals in your community who can pay for themselves or are able to pay through some form of insurance? If "No," explain. Yes No

- 5** Do you or will you maintain a full-time emergency room? If "Yes," continue to Line 6. Yes No

- 5a** Are you a specialty hospital or would emergency services be duplicative based on your region or locality? Yes No

- 6** Do you provide free or below cost services? If "Yes," describe your policy for determining when and to whom you provide these services and how these services promote the organization's benefit to the community. Yes No

- 7** Do you or will you carry on a formal program of medical training or medical research? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliations with other hospitals or medical care providers with which you carry on the medical training or research programs. Yes No

- 8** Do you or will you carry on a formal program of community education? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliation with other hospitals or medical care providers with which you offer community education programs. Yes No

Schedule C. Hospitals and Medical Research Organizations *(continued)*

9 Is your board of directors composed of a majority of individuals who are representative of the community you serve, or do you operate under a parent organization whose board of directors is composed of a majority of individuals who are representative of the community you serve? If "Yes," continue to Line 10. Yes No

9a List each board member's name and business, financial, or professional relationship with the hospital. Also, identify each board member who is representative of the community and describe how that individual is a community representative. If you operate under a parent organization whose board of directors is not composed of a majority of individuals who are representative of the community you serve, provide the requested information for your parent's board of directors as well.

10 Do you operate a facility which is required by a state to be licensed, registered, or similarly recognized as a hospital? If "No," do not complete the rest of Schedule C. Yes No

10a Do you conduct a community health needs assessment (CHNA) at least once every three years and adopt an implementation strategy to meet the community health needs identified in the assessment as required by section 501(r)(3)? If "No," explain. Yes No

10b Do you have a written financial assistance policy (FAP) and a written policy relating to emergency medical care as required by section 501(r)(4)? If "No," explain. Yes No

Schedule C. Hospitals and Medical Research Organizations *(continued)*

10c Do you both (1) limit amounts charged for emergency or other medically necessary care provided to individuals eligible for assistance under your FAP to not more than amounts generally billed to individuals who have insurance covering such care, and (2) prohibit use of gross charges as required by section 501(r)(5)? If "No," explain. Yes No

10d Do you make reasonable efforts to determine whether an individual is FAP-eligible before engaging in extraordinary collection actions as required by section 501(r)(6)? If "No," explain. Yes No

Schedule D. Section 509(a)(3) Supporting Organizations

1 List the names, addresses, and EINs of the organizations you support.

--

2 Are all your supported organizations public charities under section 509(a)(1) or (2)? If "Yes," continue to Line 3.

Yes No

2a Are your supported organizations tax exempt under section 501(c)(4), 501(c)(5), or 501(c)(6) and do your supported organizations meet the public support test under section 509(a)(2)? If "No," explain how each organization you support is a public charity under section 509(a)(1) or 509(a)(2).

Yes No

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3 Which of the following describes your relationship with your supported organization(s)?

A majority of your governing board or officers are elected or appointed by your supported organization(s). (Type I supporting organization)

Your control or management is vested in the same persons who control or manage your supported organization(s). (Type II supporting organization)

One or more of your officers, directors, or trustees are elected or appointed by the officers, directors, trustees, or membership of your supported organization(s), or one or more of your officers, directors, trustees, or other important office holders, are also members of the governing body of your supported organization(s), or your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of your supported organization(s). (Type III supporting organization)

4 Describe how your governing board and officers are selected. If you are a Type III organization, also describe how your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of your supported organization(s).

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Schedule D. Section 509(a)(3) Supporting Organizations *(continued)*

- 5** Do any persons who are disqualified persons (except individuals who are disqualified persons only because they are foundation managers) with respect to you or persons who have a family or business relationship with any disqualified persons appoint any of your foundation managers? If "Yes," (1) describe the process by which disqualified persons appoint any of your foundation managers, (2) provide the names of these disqualified persons and the foundation managers they appoint, and (3) explain how control is vested over your operations (including assets and activities) by persons other than disqualified persons. Yes No

- 6** Do any persons who are disqualified persons (except individuals who are disqualified persons only because they are foundation managers) have any influence regarding your operations, including your assets or activities? If "Yes," (1) provide the names of these disqualified persons, (2) explain how influence is exerted over your operations (including assets and activities), and (3) explain how control is vested over your operations (including assets and activities) by individuals other than disqualified persons. Yes No

- 7** Does your organizing document specify your supported organization(s) by name? Yes No
 If "Yes" and you selected Type I above, continue to Line 8.
 If "Yes," and you selected Type II, do not complete the rest of Schedule D.
 If "No" and you selected Type III above, amend your organizing document to specify your supported organization(s) by name or you will not meet the organizational test and need to reconsider your requested public charity classification; then continue to Line 8.

- 7a** Does your organizing document name a similar purpose or charitable class of beneficiaries as to your supported organization(s)? If "No," amend your organizing document to specify your supported organization(s) by name, purpose, or class or you will not meet the organizational test and need to reconsider your requested public charity classification. Yes No

If you selected Type II above, do not complete the rest of Schedule D.

- 8** Do you or will you receive contributions from any person who alone, or combined with family members or an entity at least 35% controlled by that person, controls any of your supported organizations, or will you receive contributions from any family member of, or an entity at least 35% controlled by, any person who controls any of your supported organizations? If "Yes," explain. Yes No

If you selected Type I above, do not complete the rest of Schedule D.

Schedule D. Section 509(a)(3) Supporting Organizations (continued)

- 9** Do the officers, directors, or trustees of your supported organization have a significant voice in your investment policies, the timing and making of grants, the selection of grant recipients, and in otherwise directing the use of your income or assets? If "Yes," explain. Yes No

- 10** In each taxable year, do you or will you provide each of your supported organizations with (a) a written notice addressed to a principal officer of the supported organization describing the type and amount of all of the support you provided to the supported organization during the immediately preceding taxable year, (b) a copy of your most recently filed Form 990-series return or notice, and (c) a copy of your governing documents? If "No," explain. Yes No

- 11** Do you exercise a substantial degree of direction over the policies, programs, and activities of your supported organization(s) and appoint or elect (directly or indirectly) a majority of the officers, directors, or trustees of your supported organization(s)? If "Yes," explain. Yes No

- 12** Do substantially all of your activities directly further the exempt purposes of one or more supported organizations to which you are responsive by performing the functions of, or carrying out the purposes of, such supported organization(s) and but for your involvement would normally be engaged in by such supported organization(s). If "Yes," explain and do not complete the rest of Schedule D. Yes No

Schedule D. Section 509(a)(3) Supporting Organizations *(continued)*

- 13** Do you distribute at least 85% of your annual net income or 3.5% of the aggregate fair market value of all of your non-exempt-use assets (whichever is greater) to your supported organization(s)? If "No," explain. Yes No

- 13a** How much do you contribute annually to each supported organization?

- 13b** What is the total annual revenue of each supported organization?

- 13c** Do you or the supported organization(s) earmark your funds for support of a particular program or activity? If "Yes," explain. Yes No

Schedule E. Effective Date

- 1** Are you applying for reinstatement of exemption after being automatically revoked for failure to file required returns or notices for three consecutive years? If "No," continue to Line 2. Yes No

- 1a** Revenue Procedure 2014-11, 2014-1 C.B. 411, provides procedures for reinstating your tax-exempt status. Select the section of Revenue Procedure 2014-11 under which you want us to consider your reinstatement request.

Section 4. You are seeking retroactive reinstatement under section 4 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. Do not complete the rest of Schedule E.

Section 5. You are seeking retroactive reinstatement under section 5 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 5, that you have filed required annual returns, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future.

Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in at least one of the three years of revocation and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices. Do not complete the rest of Schedule E.

Section 6. You are seeking retroactive reinstatement under section 6 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 6, that you have filed required annual returns, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future.

Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in each of the three years of revocation and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices. Do not complete the rest of Schedule E.

Section 7. You are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filling this application. Do not complete the rest of Schedule E.

- 2** Generally, if you did not file Form 1023 within 27 months of formation, the effective date of your exempt status will be the date you filed Form 1023 (submission date). Requests for an earlier effective date may be granted when there is evidence to establish you acted reasonably and in good faith and the grant of relief will not prejudice the interests of the government.

Check this box if you accept the submission date as the effective date of your exempt status. Do not complete the rest of Schedule E.

Check this box if you are requesting an earlier effective date than the submission date.

- 2a** Explain why you did not file Form 1023 within 27 months of formation, how you acted reasonably and in good faith, and how granting an earlier effective date will not prejudice the interests of the Government.

You may want to include the events that led to the failure to timely file Form 1023 and to the discovery of the failure, any reliance on the advice of a qualified tax professional and a description of the engagement and responsibilities of the professional as well as the extent to which you relied on the professional, a comparison of (1) what your aggregate tax liability would be if you had filed this application within the 27-month period with (2) what your aggregate liability would be if you were exempt as of your formation date, or any other information you believe will support your request for relief.

Schedule F. Low-Income Housing

- 1** Describe each facility including the type of facility, whether you own or lease the facility, how many residents it can accommodate, the current number of residents, and whether the residents purchase or rent housing from you.

- 2** Describe who qualifies for your housing in terms of income levels or other criteria and explain how you select residents.

- 3** Do you meet the safe harbor requirements outlined in Revenue Procedure 96-32, 1996-1 C.B. 717, which provides guidelines for providing low-income housing that will be treated as charitable, including for each project that (a) at least 75 percent of the units are occupied by residents that qualify as low-income and (b) either at least 20 percent of the units are occupied by residents that also meet the very low-income limit for the area or 40 percent of the units are occupied by residents that also do not exceed 120 percent of the area's very low-income limit, and less than 25 percent of the units are provided at market rates to persons who have incomes in excess of the low-income limit? Yes No

- 4** Is your housing affordable to low-income residents? If "Yes," describe how your housing is made affordable to low-income residents. Yes No

- 5** Do you impose any restrictions to make sure that your housing remains affordable to low-income residents? If "Yes," describe these restrictions. Yes No

Schedule F. Low-Income Housing *(continued)*

6 In addition to rent or mortgage payments, do residents pay periodic fees or maintenance charges? If "Yes," describe what these charges cover and how they are determined. Yes No

7 Do you provide social services to residents? If "Yes," describe these services. Yes No

8 Do you participate in any government housing programs? If "Yes," describe these programs. Yes No

Schedule G. Successors to Other Organizations

- 1** List the name, last address, and EIN of your predecessor organization and describe its activities.

- 2** List the owners, partners, principal stockholders, officers, and governing board members of your predecessor organization. Include their names, addresses, and share/interest in the predecessor organization (if for-profit).

- 3** Are you a successor to a for-profit organization? If "Yes," explain your relationship with the predecessor organization that resulted in your creation and explain why you took over the activities or assets of a for-profit organization or converted from for-profit to nonprofit status; continue to Line 4. Yes No

- 3a** Explain your relationship with the other organization that resulted in your creation and why you took over the activities or assets of another organization.

Schedule G. Successors to Other Organizations (continued)

- 4 Do or will you maintain a working relationship with any of the persons listed in question 2 or with any for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the relationship. Yes No

- 5 Were any assets transferred, whether by gift or sale, from the predecessor organization to you? If "Yes," provide a list of assets, indicate the value of each asset, explain how the value was determined, and attach an appraisal, if available. For each asset listed, also explain if the transfer was by gift, sale, or combination thereof and describe any restrictions that were placed on the use or sale of the assets. Yes No

- 6 Were any debts or liabilities transferred from the predecessor for-profit organization to you? If "Yes," provide a list of the debts or liabilities that were transferred to you, indicating the amount of each, how the amount was determined, and the name of the person to whom the debt or liability is owed. Yes No

- 7 Will you lease or rent any property or equipment to or from the predecessor organization or any persons listed in Line 2 or a for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the arrangement(s) including how the lease or rental value was determined. Yes No

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures**Section I Public charities and private foundations complete lines 1 through 8 of this section.**

- 1** Describe the types of educational grants you provide to individuals, such as scholarships, fellowships, loans, etc., including the purpose, number and amount(s) of grants, how the program is publicized, and if you award educational loans, the terms of the loans.

- 2** Do you maintain case histories showing recipients of your scholarships, fellowships, educational loans, or other educational grants, including names, addresses, purposes of awards, amount of each grant, manner of selection, and relationship (if any) to officers, trustees, or donors of funds to you? If "No," explain. Yes No

- 3** Describe the specific criteria you use to determine who is eligible for your program (for example, eligibility selection criteria could consist of graduating high school students from a particular high school who will attend college, writers of scholarly works about American history, etc.).

- 4** Describe the specific criteria you use to select recipients (for example, specific selection criteria could consist of prior academic performance, financial need, etc.).

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures (continued)

- 5** Describe any requirement or condition you impose on recipients to obtain, maintain, or qualify for renewal of a grant (for example, specific requirements or conditions could consist of attendance at a four-year college, maintaining a certain grade point average, teaching in public school after graduation from college, etc.).

- 6** Describe your procedures for supervising the scholarships, fellowships, educational loans, or other educational grants. Explain whether you obtain reports and grade transcripts from recipients, or you pay grants directly to a school under an arrangement whereby the school will apply the grant funds only for enrolled students who are in good standing. Also, describe your procedures for taking action if the terms of the award are violated.

- 7** How do you determine who is on the selection committee for the awards made under your program?

- 8** Are relatives of members of the selection committee, or of your officers, directors, or substantial contributors eligible for awards made under your program? If "Yes," what measures do you take to ensure unbiased selections?

 Yes No

Do not complete the rest of Schedule H. If you are a private foundation, you will be directed to complete Section II of Schedule H later in the application.

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures (continued)

Section II Private foundations complete lines 1 through 7 of this section. Public charities do not complete this section.

- 1** As a private foundation, do you want this application to be considered as a request for advance approval of grant making procedures? Yes No

If "No," do not complete the rest of Schedule H.

- 1a** Check the box(es) indicating under which section(s) you want your grant making procedures to be considered.

- 4945(g)(1) - Scholarship or fellowship grant to an individual for study at an educational institution
- 4945(g)(3) - Other grants, including loans, to an individual for travel, study, or other similar purposes, to enhance a particular skill of the grantee or to produce a specific product

- 2** Do you represent that you will (1) arrange to receive and review grantee reports annually and upon completion of the purpose for which the grant was awarded, (2) investigate diversions of funds from their intended purposes, and (3) take all reasonable and appropriate steps to recover diverted funds, ensure other grant funds held by a grantee are used for their intended purposes, and withhold further payments to grantees until you obtain grantees' assurances that future diversions will not occur and that grantees will take extraordinary precautions to prevent future diversions from occurring? Yes No

- 3** Do you represent that you will maintain all records relating to individual grants, including information obtained to evaluate grantees, identify whether a grantee is a disqualified person, establish the amount and purpose of each grant, and establish that you undertook the supervision and investigation of grants described in Line 2? Yes No

- 4** Do you or will you award scholarships, fellowships, and educational loans to attend an educational institution based on the status of an individual being an employee of a particular employer? Yes No

If "No," do not complete the rest of Schedule H.

- 5** Will you comply with the seven conditions and either the percentage tests or facts and circumstances test for scholarships, fellowships, and educational loans to attend an educational institution as set forth in Revenue Procedures 76-47, 1976-2 C.B. 670, and 80-39, 1980-2 C.B. 772, which apply to inducement, selection committee, eligibility requirements, objective basis of selection, employment, course of study, and other objectives? Yes No

- 6** Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to employees of a particular employer? If "No," continue to Line 7. Yes No

- 6a** Will you award grants to 10% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? Yes No

- 7** Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer? Yes No

If "No," do not complete the rest of Schedule H.

- 7a** Will you award grants to 25% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? Yes No

If "Yes," do not complete the rest of Schedule H.

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures (continued)

7b Will you award grants to 10% or fewer of the number of employees' children who can be shown to be eligible for grants (whether or not they submitted an application) in that year, as provided by Revenue Procedures 76-47 and 80-39? If "Yes," describe how you will determine who can be shown to be eligible for grants without submitting an application, such as by obtaining written statements or other information about the expectations of employees' children to attend an educational institution; do not complete the rest of Schedule H.

Yes No

7c Will you award grants based on facts and circumstances that demonstrate that the grants will not be considered compensation for past, present, or future services or otherwise provide a significant benefit to the particular employer? If "Yes," describe the facts and circumstances you believe will demonstrate that the grants are neither compensatory nor a significant benefit to the particular employer. In your explanation, describe why you cannot satisfy either the 25% test or the 10% test in questions 7a and 7b.

Yes No

Part VIII Effective Date

In general, a determination letter recognizing exemption of an organization described in section 501(c)(3) is effective as of the date of formation of an organization if: (1) its purposes and activities prior to the date of the determination letter have been consistent with the requirements for exemption; and (2) it has filed an application for recognition of exemption within 27 months from the end of the month in which it was organized.

- 1 Are you submitting this application within 27 months of the end of the month in which you were legally formed? Yes No
 If "No," complete Schedule E.

Part IX Annual Filing Requirements

If you fail to file a required information return or notice for three consecutive years, your exempt status will be automatically revoked.

- 1 Certain organizations are not required to file annual information returns or notices (Form 990, Form 990-EZ, or Form 990-N, e-Postcard). If you are granted tax-exemption, are you claiming to be excused from filing Form 990, Form 990-EZ, or Form 990-N? Yes No

If "Yes," are you claiming you are excepted from filing because you are:

- A church or association of churches
- An integrated auxiliary (such as a men's or women's organization, religious school, mission society, or religious group)
- A church-affiliated organization (other than a section 509(a)(3) organization) that is exclusively engaged in managing funds or maintaining retirement programs and is described in Revenue Procedure 96-10, 1996-1 C.B. 577
- A school below college level affiliated with a church or operated by a religious order
- A mission society (other than a section 509(a)(3) supporting organization) sponsored by, or affiliated with, one or more churches or church denominations, if more than half of the society's activities are conducted in, or directed at, persons in foreign countries
- An affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48, 1995-2 C.B. 418 (other than a section 509(a)(3) supporting organization)
- Other (describe)

Part X Signature

Kathleen Rodriguez

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, and to the best of my knowledge it is true, correct, and complete.

Kathleen Rodriguez

 (Type name of signer)

DIRECTOR/CO-EX DIRECTOR

 (Type title or authority of signer)

03/14/2024

 (Date)



California Secretary of State

Business Programs Division

1500 11th Street, Sacramento, CA 95814

Request Type: Certified Copies

Entity Name: Kindful Restoration

Formed In: CALIFORNIA

Entity No.: 5349493

Entity Type: Nonprofit Corporation - CA - Public
Benefit

Issuance Date: 05/06/2024

Copies Requested: 1

Receipt No.: 006983846

Certificate No.: 207621622

Document Listing

Reference #	Date Filed	Filing Description	Number of Pages
B2651-4967	04/25/2024	Restated Articles of Incorporation	3

** **** * End of list ***** ** **

I, SHIRLEY N. WEBER, PH.D., California Secretary of State, do hereby certify on the Issuance Date, the attached document(s) referenced above are true and correct copies and were filed in this office on the date(s) indicated above.



IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California on May 06, 2024.

SHIRLEY N. WEBER, PH.D.
Secretary of State

To verify the issuance of this Certificate, use the Certificate No. above with the Secretary of State Certification Verification Search available at bizfileOnline.sos.ca.gov.



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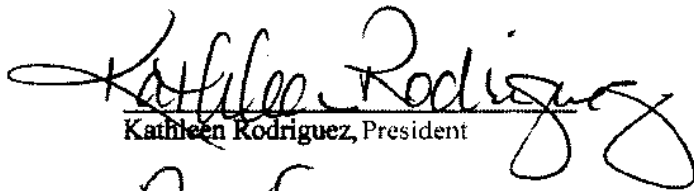
**CERTIFICATE OF AMENDED AND RESTATED
 ARTICLES OF INCORPORATION
 OF
 KINDFUL RESTORATION**

Kathleen Rodriguez and Doug Carnine certify that:

1. They are the President and the Treasurer of Kindful Restoration, a California nonprofit public benefit corporation, with California Entity Number 5349493.
2. The Articles of Incorporation of this corporation are amended and restated as set forth in the attached Amended and Restated Articles of Incorporation, which are incorporated by this reference as if set forth in full in this certificate.
3. The foregoing amendment and restatement has been duly approved by this corporation's Board of Directors.
4. This corporation has no members.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true of our own knowledge.

DATED: 4-18-24


 Kathleen Rodriguez, President

DATED: 4/18/2024


 Doug Carnine, Treasurer

ARTICLES OF INCORPORATION
OF
KINDFUL RESTORATION

ARTICLE I

The name of this corporation is Kindful Restoration.

ARTICLE II

A. This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for charitable purposes.

B. The specific and primary purpose of this corporation is to engage in charitable and educational activities within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or the corresponding provisions of any future United States internal revenue law (the "Code").

ARTICLE III

A. This corporation is organized and operated exclusively for exempt purposes within the meaning of Section 501(c)(3) of the Code. Notwithstanding any other provision of these Articles, this corporation shall not carry on any activities not permitted to be carried on (1) by a corporation exempt from federal income tax under Section 501(c)(3) of the Code, or (2) by a corporation, contributions to which are deductible under Sections 170(c)(2), 2055(a)(2), 2106(a)(2)(A)(ii), 2522(a)(2), or 2522(b)(2) of the Code.

B. Except as permitted by law, no substantial part of the activities of this corporation shall consist of the carrying on of propaganda or otherwise attempting to influence legislation, nor shall this corporation participate in, or intervene in (including the publication or distribution of statements), any political campaign on behalf of or in opposition to any candidate for public office.

ARTICLE IV

The property of this corporation is irrevocably dedicated to charitable purposes, and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer, or member, if any, of this corporation, or any other private person. Upon the winding up and dissolution of this corporation and after paying or adequately providing for the debts and obligations of this corporation, the remaining assets shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for charitable purposes and that has established its tax-exempt status under Section 501(c)(3) of the Code.

ARTICLE V

Any amendment to these Articles of Incorporation shall require the written approval of the person(s) then holding the status of Designator of the corporation, as defined in the Bylaws of this corporation.



5349493



STATE OF CALIFORNIA
Office of the Secretary of State
ARTICLES OF INCORPORATION
CA NONPROFIT CORPORATION
PUBLIC BENEFIT

California Secretary of State
1500 11th Street
Sacramento, California 95814
(916) 653-3516

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File No.: 5349493

Date Filed: 11/28/2022

B1275-2017 11/28/2022 10:26 AM Received by California Secretary of State

Corporation Name Corporation Name	Kindful Restoration
Initial Street Address of Principal Office of Corporation Principal Address	8008 MAGNOLIA AVE 3 RIVERSIDE, CA 92504
Initial Mailing Address of Corporation Mailing Address	8008 MAGNOLIA AVE 3 RIVERSIDE, CA 92504
Attention	Kathleen Rodriguez
Agent for Service of Process Agent Name	Kathleen J Rodriguez
Agent Address	8008 MAGNOLIA AVE 3 RIVERSIDE, CA 92504
Purpose Statement	This corporation is a Nonprofit Public Benefit Corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for: Charitable purposes
Additional Statements	<p>The specific purpose of this corporation is to Rehabilitation and reentry assistance for incarcerated individuals</p> <p>This corporation is organized and operated exclusively for the purposes set forth within the meaning of Internal Revenue Code section 501(c)(3).</p> <p>No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and this corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.</p> <p>The property of this corporation is irrevocably dedicated to the purposes set forth herein and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person.</p> <p>Upon the dissolution or winding up of this corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable, educational and/or religious purposes and which has established its tax-exempt status under Internal Revenue Code section 501(c)(3).</p> <p>Notwithstanding any of the above statements of purpose and powers, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the specific purpose of this corporation.</p>
Additional information and signatures set forth on attached pages, if any, are incorporated herein by reference and made part of these Articles of Incorporation.	
Electronic Signature	<input checked="" type="checkbox"/> I declare that I am the person who executed this instrument, which execution is my act and deed.

Kathleen J Rodriguez
Signature

11/28/2022
Date

**BYLAWS
OF
KINDFUL RESTORATION**

**ARTICLE I
PRINCIPAL PLACE OF BUSINESS**

This corporation shall maintain a principal place of business inside or outside California at such location as the Board of Directors may determine. This corporation shall maintain a copy of the Articles of Incorporation and these Bylaws at such place, and provide them to directors upon request.

**ARTICLE II
DESIGNATORS**

Section 1. Naming of Designators. The Designators referred to in these Bylaws shall be Kathleen Rodriguez and Ernest Rodriguez Bello. A Designator shall serve for life or until such Designator resigns or becomes incapacitated, as defined in Section 3 below. After the resignation, death, or incapacity of one Designator ceasing to serve, the other Designator shall serve as the sole Designator. After the resignation, death, or incapacity of the last remaining Designator, all rights reserved to the Designator under these Bylaws shall be exercised by the Board of Directors.

Section 2. Actions of Designators. All actions of the Designators shall be evidenced by a writing signed by both Designators (or the sole Designator when there is only one) and delivered to an officer of this corporation, which shall be filed by the Secretary with the proceedings of the Board of Directors of this corporation.

Section 3. Incapacity. A Designator's incapacity for purposes of these Bylaws shall be deemed to exist when it has been declared by a court of competent jurisdiction, or when a conservator for such Designator has been appointed, or upon execution of a certificate by a physician licensed to practice in the State of California or wherever such Designator may then reside, which states the doctor's opinion that such Designator is, by reason of advanced age, infirmity, mental or physical illness, or other disability, unable adequately to provide for his or her personal needs or to manage his or her financial affairs. The effective date of such incapacity shall be the date of the decree adjudicating the incapacity, the date of the decree appointing the conservator, or the date of the doctor's certificate, as the case may be.

**ARTICLE III
BOARD OF DIRECTORS**

Section 1. Powers. This corporation shall have powers to the full extent allowed by law. All powers and activities of this corporation shall be exercised and managed by

the Board of Directors of this corporation directly or, if delegated, under the ultimate direction of the Board.

Section 2. Number and Qualifications of Directors. The number of directors shall be not less than Three (3) nor more than Eleven (11), with the exact authorized number of directors to be fixed from time to time by the Designators.

Section 3. Limitations on Interested Persons. At all times, not more than 49% of the directors of this corporation may be interested persons. An interested person means either:

(a) any person currently being compensated by this corporation for services rendered to it within the previous twelve months, whether as a full-time or part-time employee, independent contractor, or otherwise, excluding any reasonable compensation paid to a director in his or her capacity as director; or

(b) any brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, or father-in-law of any such person.

Section 4. Election and Term of Office of Directors. Except for the initial directors named by the incorporator, Directors shall be designated by the Designators for a term of such length as the Designators may designate at the election of the director and, if none is stated, until such director's death, resignation, or removal. Each director shall hold office until such director's successor is elected and qualified or until such director's death, resignation, or removal.

Section 5. Vacancies. A vacancy shall be deemed to exist on the Board of Directors in the event that the actual number of directors is less than the authorized number for any reason. Vacancies may be filled by the Designators, for the unexpired portion of the term.

Section 6. Resignation and Removal. Resignations shall be effective upon receipt in writing by a Co-Executive Director, the Secretary, or the Board of Directors of this corporation, unless a later effective date is specified in the resignation. The Board of Directors, by the vote of a majority of the directors then in office, or the Designators, may remove without cause any director at any time provided that any such removal by the Board of Directors shall be effective only with the consent of the Designators.

Section 7. Annual Meetings. A meeting of the Board of Directors shall be held at least once a year. Annual meetings shall be called by a Co-Executive Director, or any two directors, and noticed in accordance with Section 9.

Section 8. Special Meetings. Special meetings of the Board of Directors may be called by a Co-Executive Director, or any two directors, and noticed in accordance with Section 9.

Section 9. Notice. Notice of the annual meeting and any special meetings of the Board of Directors shall state the date, place, and time of the meeting and shall be given to each director at least four days before any such meeting if given by first-class mail or forty-eight hours before any such meeting if given personally or by telephone, including a voice messaging

system, or by other electronic transmission such as e-mail, in compliance with Article IX, Section 4 of these Bylaws.

Section 10. Waiver of Notice. The transactions of any meeting of the Board of Directors, however called and noticed and wherever held, shall be valid as though taken at a meeting duly held after proper call and notice, if a quorum is present, and if, either before or after the meeting, each of the directors not present provides a waiver of notice, a consent to holding the meeting, or an approval of the minutes in writing. The waiver of notice or consent need not specify the purpose of the meeting. All waivers, consents and approvals shall be filed with the corporate records or made a part of the minutes of the meeting. Notice of a meeting shall also be deemed given to any director who attends the meeting without protesting the lack of adequate notice before the meeting or at its commencement.

Section 11. Quorum. A majority of the total number of directors then in office shall constitute a quorum, provided that in no event shall the required quorum be less than one-fifth of the authorized number of directors or two directors, whichever is larger. The act of a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors, except as otherwise provided in Article III, Section 5 (filling Board vacancies), Section 6 (removing directors) and Section 12 (taking action without a meeting); Article IV, Section 1 (appointing Board Committees); Article VI, Section 3 (approving Interested Director Transactions); Article VIII, Section 2 (approving indemnification); and Article IX, Section 5 (amending Bylaws), of these Bylaws or in the California Nonprofit Public Benefit Corporation Law. A meeting at which a quorum is initially present may continue to transact business notwithstanding the withdrawal of directors, if any action taken is approved by at least a majority of the required quorum for such meeting.

Section 12. Action Without a Meeting. Any action required or permitted to be taken by the Board of Directors may be taken without a meeting if all members of the Board of Directors shall individually or collectively consent to such action in writing. Such written consents shall be filed with the minutes of the proceedings of the Board and shall have the same force and effect as the unanimous vote of such directors.

Section 13. Telephone and Electronic Meetings. Directors may participate in a meeting through use of conference telephone, electronic video screen communication, or other electronic transmission in compliance with Article IX, Section 4 of these Bylaws so long as all of the following apply:

- (a) each director participating in the meeting can communicate with all of the other directors concurrently, and
- (b) each director is provided with the means of participating in all matters before the Board, including the capacity to propose, or to interpose an objection to, a specific action to be taken by the corporation.

Section 14. Standard of Care.

A. General. A director shall perform the duties of a director, including duties as a member of any Board Committee on which the director may serve, in good faith, in a manner such director believes to be in the best interest of this corporation and with such care, including reasonable inquiry, as an ordinarily prudent person in a like situation would use under similar circumstances.

In performing the duties of a director, a director shall be entitled to rely on information, opinions, reports, or statements, including financial statements and other financial data, in each case prepared or presented by:

(i) one or more officers or employees of this corporation whom the director believes to be reliable and competent as to the matters presented;

(ii) counsel, independent accountants, or other persons as to matters which the director believes to be within such person's professional or expert competence; or

(iii) a committee upon which the director does not serve that is composed exclusively of any combination of directors or persons described in (i) or (ii) above, as to matters within the committee's designated authority, provided that the director believes such committee merits confidence;

so long as in any such case, the director acts in good faith after reasonable inquiry when the need therefor is indicated by the circumstances and without knowledge that would cause such reliance to be unwarranted.

Except as provided in Article VI below, a person who performs the duties of a director in accordance with this Section shall have no liability based upon any failure or alleged failure to discharge that person's obligations as a director, including, without limiting the generality of the foregoing, any actions or omissions which exceed or defeat a public or charitable purpose to which a corporation, or assets held by it, are dedicated.

B. Investments. Except with respect to assets held for use or used directly in carrying out this corporation's public or charitable activities, in managing and investing this corporation's investments, the Board of Directors shall adhere to the standards set forth in the preceding paragraph, and shall: (a) consider the charitable purposes of this corporation; (b) act in good faith and with the care an ordinarily prudent person in a like position would exercise under similar circumstances; and (c) consider:

- (1) General economic conditions;
- (2) The possible effect of inflation or deflation;
- (3) The expected tax consequences, if any, of investment decisions or strategies;
- (4) The role that each investment or course of action plays within the overall portfolio;

- (5) The expected total return from income and appreciation of investments;
- (6) This corporation's other resources;
- (7) The needs of this corporation to make distributions and to preserve capital;
- (8) An asset's special relationship or special value, if any, to the charitable purposes of this corporation.

Board decisions about an individual investment shall be made not in isolation but rather in the context of this corporation's portfolio of investments as a whole and as a part of an overall investment strategy having risk and return objectives reasonably suited to this corporation.

Notwithstanding the above, no investment violates this Section where it conforms to: (a) the intent of the donor as expressed in a gift instrument; or (b) provisions authorizing such investment contained in an instrument or agreement pursuant to which the assets were contributed to this corporation.

Section 15. Inspection. Every director shall have the absolute right at any reasonable time to inspect and copy all books, records, and documents, and to inspect the physical properties of this corporation.

Section 16. Director Compensation. The Board of Directors may authorize, by resolution, the payment to a director of reasonable compensation for services as a director. The Board of Directors may authorize the advance or reimbursement to a director of actual reasonable expenses incurred in carrying out his or her duties as a director, such as for attending meetings of the Board of Directors and Board Committees (as defined below).

ARTICLE IV COMMITTEES

Section 1. Board Committees. The Board of Directors may, by resolution adopted by a majority of the directors then in office, create any number of committees, each consisting of two or more directors, and only of directors, to serve at the pleasure of the Board (each, a "Board Committee"). Appointments to any Board Committee shall be by a majority vote of the directors then in office. Board Committees may be given all the authority of the Board, except for the powers to:

- (a) set the number of directors within a range specified in these Bylaws;
- (b) fill vacancies on the Board of Directors or on any Board Committee;
- (c) fix compensation of directors for serving on the Board of Directors or any Board Committee;
- (d) amend or repeal these Bylaws or adopt new Bylaws;

- (e) adopt amendments to the Articles of Incorporation of this corporation;
- (f) amend or repeal any resolution of the Board of Directors which by its express terms is not so amendable or repealable;
- (g) create any other Board Committees or appoint the members of any Board Committees; or
- (h) approve any merger, reorganization, voluntary dissolution, or disposition of substantially all of the assets of this corporation.

Section 2. Advisory Committees. The Board of Directors may establish one or more advisory committees to the Board (“Advisory Committees”). The members of any Advisory Committee may consist of directors or non-directors and may be appointed as the Board of Directors determines. On matters requiring Board authority, Advisory Committees may not make decisions on behalf of this corporation, but shall be restricted to making recommendations to the Board of Directors or Board Committees, and implementing Board of Directors or Board Committee decisions and policies under the supervision and control of the Board of Directors or Board Committee.

Section 3. Committee Supervision and Reliance. If a committee is composed and appointed as required by Section 1 above (concerning Board Committees), it may act with the authority of the Board of Directors to the extent and with the scope provided by the Board. Otherwise, the Board of Directors shall remain responsible for oversight and supervision of the committee as an Advisory Committee. If a committee meets the criteria of Article III, Section 14A.(iii), the individual directors may rely on it in discharging their fiduciary duties as provided in that Section.

Section 4. Meetings.

A. Of Board Committees. Meetings and actions of Board Committees shall be governed by and held and taken in accordance with the provisions of Article III of these Bylaws concerning meetings and actions of the Board of Directors, with such changes in the content of those Bylaws as are necessary to substitute the Board Committee and its members for the Board of Directors and its members. Minutes shall be kept of each meeting of any Board Committee or subcommittee and shall be filed with the corporate records.

B. Of Advisory Committees. Subject to the authority of the Board of Directors, Advisory Committees may determine their own meeting rules and whether minutes shall be kept.

The Board of Directors may adopt rules for the governance of any Board or Advisory Committee not inconsistent with the provisions of these Bylaws.

ARTICLE V OFFICERS

Section 1. Officers. The officers of this corporation shall consist of two Co-Executive Directors, a Secretary, and a Treasurer. This corporation may also have, at the discretion of the Board of Directors, such other officers as may be appointed by the Board of Directors. Any number of offices may be held by the same person, except that the Secretary and the Treasurer may not serve concurrently as a Co-Executive Director.

Section 2. Election. The officers of this corporation shall be elected annually by the Board of Directors, and each shall serve at the pleasure of the Board, subject to the rights, if any, of an officer under any contract of employment. Each officer shall hold office until his or her successor is elected and qualified or until his or her earlier resignation or removal.

Section 3. Removal. Subject to the rights, if any, of an officer under any contract of employment, any officer may be removed, with or without cause, by the Board of Directors or by an officer on whom such power of removal may be conferred by the Board of Directors.

Section 4. Resignation. Any officer may resign at any time by giving written notice to this corporation. Any resignation shall take effect on receipt of that notice by any other officer than the person resigning or at any later time specified by that notice and, unless otherwise specified in that notice, the acceptance of the resignation shall not be necessary to make it effective. Any resignation is without prejudice to the rights, if any, of this corporation under any contract to which the officer is a party.

Section 5. Vacancies. A vacancy in any office for any reason shall be filled in the same manner as these Bylaws provide for election to that office.

Section 6. Co-Executive Directors. There shall be two Co-Executive Directors. The Co-Executive Directors will share the role of the chief executive officer of this corporation and shall, subject to the control of the Board, generally supervise, direct, and control the business and other officers of this corporation. The Co-Executive Directors will share the general powers and duties of management usually vested in the office of president of a corporation and shall have such other powers and duties as may be prescribed by the Board or these Bylaws. With respect to such shared authority when there are two Co-Executive Directors, the Co-Executive Directors shall generally operate by consensus, relying on the Board or such procedures as the Board may establish for resolving disagreements.

Section 7. Secretary. The Secretary shall supervise the keeping of a full and complete record of the proceedings of the Board of Directors, its committees and the membership of this corporation, shall supervise the giving of such notices as may be proper or necessary, shall supervise the keeping of the minute books of this corporation, and shall have such other powers and duties as may be prescribed by the Board or these Bylaws.

Section 8. Treasurer. The Treasurer shall supervise the charge and custody of all funds of this corporation, the deposit of such funds in the manner prescribed by the Board of Directors, and the keeping and maintaining of adequate and correct accounts of this corporation's

properties and business transactions, shall render reports and accountings as required, and shall have such other powers and duties as may be prescribed by the Board or these Bylaws.

ARTICLE VI CERTAIN TRANSACTIONS

Section 1. Loans. Except as permitted by Section 5236 of the California Nonprofit Public Benefit Corporation Law, this corporation shall not make any loan of money or property to, or guarantee the obligation of, any director or officer; provided, however, that this corporation may advance money to a director or officer of this corporation or any subsidiary for expenses reasonably anticipated to be incurred in performance of the duties of such director or officer so long as such individual would be entitled to be reimbursed for such expenses absent that advance.

Section 2. Interested Director Transactions. Except as provided in Section 3 below, the Board of Directors shall not approve, or permit the corporation to engage in, any Interested Director Transaction, as defined herein. An “Interested Director Transaction” is a transaction to which this corporation is a party and in which one or more of its directors has a material financial interest, unless the transaction comes within California Corporations Code Section 5233(b).

Section 3. Approval. This corporation may engage in an Interested Director Transaction if the transaction is approved by a court or by the Attorney General. This corporation may also engage in an Interested Director Transaction if the Board of Directors determines, before the transaction, that (a) this corporation is entering into the transaction for its own benefit; (b) the transaction is fair and reasonable to this corporation at the time; and (c) after reasonable investigation, the Board of Directors determines that it could not have obtained a more advantageous arrangement with reasonable effort under the circumstances. Such determinations must be made by the Board of Directors in good faith, with knowledge of the material facts concerning the transaction and the director’s interest in the transaction, and by a vote of a majority of the directors then in office, without counting the vote of the interested director or directors.

Where it is not reasonably practicable to obtain approval of the Board of Directors before entering into an Interested Director Transaction, a Board Committee may approve such transaction in a manner consistent with the requirements above; provided that, at its next meeting, the full Board of Directors determines in good faith that the Board Committee’s approval of the transaction was consistent with the requirements above and that it was not reasonably practical to obtain advance approval by the full Board, and ratifies the transaction by a majority of the directors then in office without the vote of any interested director.

ARTICLE VII CALIFORNIA NONPROFIT INTEGRITY ACT

Section 1. Required Audit if Gross Receipts At Least \$2 Million. This corporation shall obtain a financial audit for any tax year in which it receives or accrues gross revenue of \$2 million or more, excluding grant or contract income from any governmental entity

for which the governmental entity requires an accounting. Whether or not they are required by law, any audited financial statements obtained by this corporation shall be made available for inspection by the California Attorney General and the general public within nine months after the close of the fiscal year to which the statements relate, and shall remain available for three years (1) by making them available at this corporation's principal, regional, and district offices during regular business hours and (2) either by mailing a copy to any person who so requests in person or in writing or by posting them on this corporation's website.

Section 2. Audit Committee if Gross Receipts At Least \$2 Million. For any tax year in which this corporation has gross revenues of \$2 million or more, this corporation shall have an Audit Committee whose members shall be appointed by the Board of Directors, and who may include both directors and non-directors, subject to the following limitations:

(i) members of the finance committee, if any, shall constitute less than one-half of the membership of the Audit Committee;

(ii) the chair of the Audit Committee may not be a member of the Finance Committee, if any;

(iii) the Audit Committee may not include any member of the staff, including the president or chief executive officer and treasurer or chief financial officer;

(iv) the Audit Committee may not include any person who has a material financial interest in any entity doing business with this corporation; and

(v) Audit Committee members who are not directors may not receive compensation greater than the compensation paid to directors for their Board service.

The Audit Committee shall: (1) recommend to the full Board of Directors for approval the retention and, when appropriate, the termination of an independent certified public accountant to serve as auditor; (2) subject to the approval of the full Board, negotiate the compensation of the auditor on behalf of the Board; (3) confer with the auditor to satisfy the Audit Committee members that the financial affairs of this corporation are in order; (4) review and determine whether to accept the audit; and (5) approve performance of any non-audit services provided to this corporation by the auditor's firm.

Section 3. Executive Compensation Review. The Board of Directors (or a Board Committee) shall review any compensation packages (including all benefits) of the president or the chief executive officer and the treasurer or chief financial officer, regardless of job title, and shall approve such compensation only after determining that the compensation is just and reasonable. This review and approval shall occur when such officer is hired, when the term of employment of such officer is renewed or extended, and when the compensation of such officer is modified, unless the modification applies to substantially all of the employees of this corporation.

ARTICLE VIII INDEMNIFICATION AND INSURANCE

Section 1. Right of Indemnity. To the fullest extent allowed by Section 5238 of the California Nonprofit Public Benefit Corporation Law, this corporation shall indemnify its agents, in connection with any proceeding, and in accordance with Section 5238. For purposes of this Article, “agent” shall have the same meaning as in Section 5238(a), including directors, officers, employees, other agents, and persons formerly occupying such positions; “proceeding” shall have the same meaning as in Section 5238(a), including any threatened action or investigation under Section 5233 or brought by the Attorney General; and “expenses” shall have the same meaning as in Section 5238(a), including reasonable attorneys’ fees.

Section 2. Approval of Indemnity. On written request to the Board of Directors in each specific case by any agent seeking indemnification, to the extent that the agent has been successful on the merits, the Board of Directors shall promptly authorize indemnification in accordance with Section 5238(d). Otherwise, the Board of Directors shall promptly determine, by a majority vote of a quorum consisting of directors who are not parties to the proceeding, whether, in the specific case, the agent has met the applicable standard of conduct stated in Section 5238(b) or Section 5238(c), and, if so, shall authorize indemnification to the extent permitted thereby.

Section 3. Advancing Expenses. The Board of Directors may authorize the advance of expenses incurred by or on behalf of an agent of this corporation in defending any proceeding prior to final disposition, if the Board of Directors finds that:

- (a) the requested advances are reasonable in amount under the circumstances;
- and
- (b) before any advance is made, the agent will submit a written undertaking satisfactory to the Board of Directors to repay the advance unless it is ultimately determined that the agent is entitled to indemnification for the expenses under this Article.

The Board of Directors shall determine whether the undertaking must be secured, and whether interest shall accrue on the obligation created thereby.

Section 4. Insurance. The Board of Directors may adopt a resolution authorizing the purchase of insurance on behalf of any agent against any liability asserted against or incurred by the agent in such capacity or arising out of the agent’s status as such, and such insurance may provide for coverage against liabilities beyond this corporation’s power to indemnify the agent under law.

ARTICLE IX MISCELLANEOUS

Section 1. Fiscal Year. The fiscal year of this corporation shall end each year on December 31.

Section 2. Contracts, Notes, and Checks. All contracts entered into on behalf of this corporation must be authorized by the Board of Directors or the person or persons on whom such power may be conferred by the Board of Directors from time to time, and, except as otherwise provided by law, every check, draft, promissory note, money order, or other evidence of indebtedness of this corporation shall be signed by the person or persons on whom such power may be conferred by the Board of Directors from time to time.

Section 3. Annual Reports to Directors. The Co-Executive Director(s) shall furnish an annual written report to all directors of this corporation containing the following information about this corporation's previous fiscal year:

(a) the assets and liabilities, including the trust funds of this corporation, as of the end of the fiscal year;

(b) the principal changes in assets and liabilities, including trust funds, during the fiscal year;

(c) the revenue or receipts of this corporation, both unrestricted and restricted to particular purposes, for the fiscal year;

(d) the expenses or disbursements of this corporation, for both general and restricted purposes, for the fiscal year; and

(e) any transaction during the previous fiscal year involving more than \$50,000 between this corporation (or its parent or subsidiaries, if any) and any of its directors or officers (or the directors or officers of its parent or subsidiaries, if any) or any holder of more than ten percent of the voting power of this corporation or its parent or subsidiaries, if any, or any of a number of such transactions in which the same person had a direct or indirect material financial interest, and which transactions in the aggregate involved more than \$50,000, as well as the amount and circumstances of any indemnifications or advances aggregating more than \$10,000 paid during the fiscal year to any director or officer of this corporation. For each transaction, the report must disclose the names of the interested persons involved in such transaction, stating such person's relationship to this corporation, the nature of such person's interest in the transaction and, where practicable, the value of such interest.

The foregoing report shall be accompanied by any report thereon of independent accountants or, if there is no such report, the certificate of an authorized officer of this corporation that such statements were prepared without an audit from the books and records of this corporation. The report and any accompanying material may be sent by electronic transmission in compliance with Article IX, Section 4 of these Bylaws.

Section 4. Electronic Transmissions. Unless otherwise provided in these Bylaws, and subject to any guidelines and procedures that the Board of Directors may adopt from time to time, the terms "written" and "in writing" as used in these Bylaws include any form of recorded message in the English language capable of comprehension by ordinary visual means, and may include electronic transmissions, such as facsimile or email, provided (i) for electronic transmissions from the corporation, the corporation has obtained an unrevoked written consent from the recipient to the use of such means of communication; (ii) for electronic transmissions to

the corporation, the corporation has in effect reasonable measures to verify that the sender is the individual purporting to have sent such transmission; and (iii) the transmission creates a record that can be retained, retrieved, reviewed, and rendered into clearly legible tangible form.

Section 5. Amendments. Proposed amendments to these Bylaws shall be submitted in writing to the directors at least one week in advance of any Board meeting at which they will be considered for adoption. The vote of a majority of the directors then in office or the unanimous written consent of the directors shall be required to adopt a bylaw amendment; provided, however, that no amendment to these Bylaws shall take effect without the written consent of the Designators.

Section 6. Governing Law. In all matters not specified in these Bylaws, or in the event these Bylaws shall not comply with applicable law, the California Nonprofit Public Benefit Corporation Law as then in effect shall apply.

Section 7. No Voting Members. This corporation shall have no voting members, but the Board of Directors may, by resolution, establish one or more classes of nonvoting members and provide for eligibility requirements for membership and rights and duties of members, including the obligation to pay dues.

Kindful Restoration

EIN: 92-1178048

CERTIFICATE OF SECRETARY

I, Linda Carnine, certify that I am presently the duly elected and acting Secretary of Kindful Restoration, a California nonprofit public benefit corporation, and that the above, consisting of 12 pages, are the Bylaws of this corporation as adopted by the Action of the incorporator on April 4, 2024.

D: 4/19/2024

Linda Carnine
Linda Carnine, Secretary

KINDFUL RESTORATION

7344 Magnolia Ave Ste 110

Riverside, CA 92504

EIN: 92-1178048**SUPPLEMENTAL RESPONSES TO FORM 1023****Part IV: Activities*****Question 1: Narrative description of past, present, and planned activities.*****Background**

The mission of the Kindful Restoration (“Applicant”) is to bring hope to every adult in custody and incarcerated individuals by teaching them how to embrace a mindset of kindness towards themselves and others. As they learn prosocial behaviors, their desires, words, thoughts, and actions will change, and they will become individuals who lift, serve, and encourage others (the “Mission”). Applicant’s activities in furtherance of the Mission exclusively advance charitable and educational purposes because they (1) provide needed support to incarcerated individuals who are part of a charitable class by virtue of the unique financial and emotional challenges they face through incarceration and in attempting to re-enter society through parole and probation and (2) developing the skills of those incarcerated individuals to live fulfilling lives and successfully transition.

Activities***Direct Rehabilitative Programs for Incarcerated Individuals(100% of time spent)***

All of Applicant’s activities are in the category of direct rehabilitative programs to support the growth, development, health, and ultimately the successful re-entry of incarcerated individuals. These activities are conducted inside and outside of correctional facilities, both through correspondence and in-person groups. In addition, Applicant offers outpatient groups for the formerly incarcerated and individuals who are on parole and probation. All of these activities are conducted by Applicant’s paid staff or volunteers in collaboration with government agencies, such as the state Board of Parole. All of Applicant’s activities will be funded by a combination of donations from the public, corporate sponsors, and philanthropic grantmakers with an interest in supporting the Mission.

Applicant implements pre- and post-evaluations for all programs to measure program effectiveness. Applicant may also provide the individual assessment data to participants, institutional staff, and state Board of Parole members to review the participants’ overall change as a result of their work in our programs.

Applicant will likely develop new programs and refine its offerings over time. To provide representative examples of its direct rehabilitative programs, consider the following programs currently conducted under this umbrella by Applicant.

KINDFUL RESTORATION

EIN: 92-1178048

Supplemental Responses to Form 1023

Page 2

1. INSIGHT (Introspection into Negative Choices, Lifestyles, and Behaviors)

INSIGHT is a 5-part recovery course that's designed to help incarcerated individuals develop insight into their past and make a successful transition after their release. This program focuses on helping them develop insight into the flawed belief system, character traits, and lifestyle addictions that contributed to their being incarcerated. It includes written exercises that explore the impact of traumas they experienced in their life and how to address them. These exercises will help program attendees develop insight into how important kindness, empathy, and healing are to their recovery and to adopting a new way of living.

2. Mindful Kindness Program (MKP)

The Mindful Kindness Program is a 12-step program for exploring and improving: the relationships of incarcerated individuals and themselves, the connection between mindful kindness and happiness, and tools that can be used to reduce stress and anxiety in their lives. Each step teaches the skills necessary to improve their overall level of happiness and well-being, which include reducing unkind behaviors while increasing their kind behaviors, improving communication skills, and mindfulness and mediation techniques for reducing anger and stress.

3. Intimate Partner Violence (IPV)

Intimate Partner Violence is a 12-step program that explores the cycles of abuse by learning types, causes, and core beliefs among other topics. An introspection on thoughts, feelings, and emotions and reviewing functional and dysfunctional family interaction, participants will learn anger management, coping skills, equality vs. power, and control and ultimately being able to develop healthy interpersonal relationships as well being able to develop their own relapse prevention plan.

4. Cultures of Collaboration

Cultures of Collaboration is a 12-week peer mentor training consists of the following topics: ethics, facilitator characteristics, group dynamics, the vision and mission for the model, motivational interviewing, stereotypes, cognitive dissonance, and attitudes.

Mentors go through an extensive selection process, including an application process, vetting by both peers and staff, and then signing a contract. To become a peer mentor, a minimum of 1-year free of disciplinary infractions is non-negotiable.

This peer mentor program allows adults in custody ("AIC") leaders to meet with new arrivals and encourage them to consider enrolling in the recovery programs available, job placement, rehabilitative programming, spiritual services, health services, and to encourage collaboration with correctional counselors in order to create a customized program action plan. By doing so, AICs could both utilize their time constructively, and make the prison environment a kinder place.

KINDFUL RESTORATION

EIN: 92-1178048

Supplemental Responses to Form 1023

Page 3

5. Electronic Contraband in Correctional Facilities

This course reviews the criminal thinking associated with negative choices resulting in the use, possession, and sales of contraband electronics in a correctional setting. Correctional institutions do not allow the use of unauthorized electronics such as cell phones, smart watches, and banned content on devices. Participants will review the importance of safety and security in an institutional setting and address behaviors and beliefs by challenging criminal thinking and attitudes.

Question 7: Rights in Intellectual Property. Applicant's charitable and educational activities include the Applicant may occasionally publish brochures, reports, or other materials concerning Applicant and its activities. The distribution of these materials will help Applicant accomplish its exempt purposes by raising awareness of Applicant and its activities. Should Applicant distribute materials connected with its charitable activities, it will do so in a noncommercial manner. Unless otherwise required by grant terms, Applicant intends to retain the copyright on all its published materials, which will not contain commercial advertising. Applicant expects that any publication it may produce will be distributed without charge or, in appropriate instances, certain publications may be offered for purchase at up to fair market value.

Part V: Compensation and Other Financial Arrangements

Question 1g: Other Practices Used to Set Reasonable Compensation. Applicant will take all steps necessary to comply with the requirements of Code Section 4958 and any applicable state law requirements regarding compensation and/or insider transactions, as applicable.

As a California nonprofit public benefit corporation, Applicant is subject to California Corporations Code Section 5233, which sets forth stringent procedures regarding Applicant's ability to enter into transactions where a director has a financial interest (including through family members). In the future, Applicant may pay compensation to certain of its directors. In accordance with Applicant's Bylaws, such compensation may be approved by the Board following its review; any such compensation shall be reasonable and subject to the provisions of Applicant's conflict of interest policy, applicable federal regulation, and the limitations described above.

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

▶ Go to www.irs.gov/Form2848 for instructions and the latest information.

For IRS Use Only

Received by: _____
 Name _____
 Telephone _____
 Function _____
 Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address Kindful Restoration 7344 Magnolia Ave Ste 110 Riverside, CA 92504	Taxpayer identification number(s) 92-1178048 Daytime telephone number _____ Plan number (if applicable) _____
--------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Karl Mill, Mill Law Center 1200 US Highway 22 Ste 2000 Bridgewater, NJ 08807 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 0311-39814R PTIN P01781068 Telephone No. 415-234-3349 Fax No. 415-363-4377 Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Patrick Hogan, Mill Law Center 1200 US Highway 22 Ste 2000 Bridgewater, NJ 08807 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 0311-36401R PTIN P03122443 Telephone No. 513-341-5568 Fax No. 415-363-4377 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Application for Recognition of Exemption under Section 501(c)(3)	Form 1023	2022 to 2026

4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

Access my IRS records via an Intermediate Service Provider;
 Authorize disclosure to third parties; Substitute or add representative(s); Sign a return; _____

Other acts authorized: _____

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you do not want to revoke a prior power of attorney, check here

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Taxpayer declaration and signature. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Kathleen Rodriguez
Signature

4-3-24
Date

Co-Executive Director
Title (if applicable)

Kathleen Rodriguez
Print name

Kindful Restoration
Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
I am one of the following:
a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
d Officer—a bona fide officer of the taxpayer organization.
e Full-Time Employee—a full-time employee of the taxpayer.
f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.
k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Table with 5 columns: Designation, Licensing jurisdiction, Bar, license, certification, registration, or enrollment number, Signature, Date. Contains two rows of representative information.



You successfully submitted your Form 1023 user fee payment to Pay.gov and the details are below. You can expect to be contacted about your application by the IRS within 180 days from the date you submitted it. After 180 days, if you haven't been contacted, you can call the toll-free Customer Account Services number, Monday through Friday, 8 a.m. - 5 p.m. (local time), at 877-829-5500 to check on the status. You will need to provide your name, your employer identification number (EIN), and the date you submitted your application when calling.

Receipt

Tracking Information

Pay.gov Tracking ID: 27EB72EU

Agency Tracking ID: 76742413024

Form Name: Application for Recognition of Exemption Under Section 501(c)(3)

Application Name: Form 1023

Payment Information

Payment Type: Debit or credit card

Payment Amount: \$600.00

Transaction Date: 06/07/2024 03:43:39 PM EDT

Payment Date: 06/07/2024

Account Information

Cardholder Name: Michelle Leung

Card Type: Visa

Card Number: *****6834

Regulatory Filings

CA AG Initial Registration, Form CT-1 -- Kindful Restoration

1 message

Michelle Leung <michelle@mill.law>
To: Registration <registration@doj.ca.gov>
Cc: Karl Mill <karl@mill.law>

Mon, Jul 15, 2024 at 3:21 PM

Hello,

Pursuant to Government Code Section 12585, we enclose the initial registration of the **Kindful Restoration**, a California nonprofit public benefit corporation.

The following items are submitted:

- Executed Form CT-1;
- Articles of Incorporation;
- Current Bylaws;
- IRS Form 1023, as filed on June 7, 2024; and
- IRS Determination Letter, dated June 12, 2024.

Please let us know the App # we should include in the memo line of this \$50 check. Once confirmed, we will mail the \$50 check for this filing.

If you have any questions regarding this registration, please let us know.

Thank you,
Michelle

Michelle Leung (she/her/hers)
(415) 237-3876

MILL LAW CENTER

Empowering Non-Profits

mill.law

Schedule a meeting through [Calendly](#)



FILED 24.07.15 CA AG Form CT-1 package -- Kindful

Restoration.pdf

3512K



MAIL TO:
 Office of the Attorney General
 Registry of Charities and Fundraisers
 P.O. Box 903447
 Sacramento, CA 94203-4470

STREET ADDRESS:
 1300 I Street
 Sacramento, CA 95814

WEBSITE ADDRESS:
www.oag.ca.gov/charities

INITIAL REGISTRATION FORM STATE OF CALIFORNIA OFFICE OF THE ATTORNEY GENERAL REGISTRY OF CHARITIES AND FUNDRAISERS

(Government Code Sections 12580-12599.10)

(For Registry Use Only)

Part A - Identification of Organization

Name of Organization: KINDFUL RESTORATION	
Mailing Address: 7344 MAGNOLIA AVE STE 110	Check if: <input type="checkbox"/> Organization requests email notifications
City: RIVERSIDE	
State: CA	Email address:
ZIP Code: 92504	Fax number:
Telephone number:	Website:
Federal Employer Identification Number (FEIN): 92-1178048	Corporation or Organization Number: 5349493

Part B - Registration Fee

A \$50 REGISTRATION FEE must accompany this registration form. Make check payable to DEPARTMENT OF JUSTICE.

Part C - List of Trustees or Directors and Officers

Names and addresses of ALL trustees or directors and officers (attach a list if necessary):

Name: SEE ATTACHMENT		Position:	
Address:	City:	State:	ZIP Code:
Name:		Position:	
Address:	City:	State:	ZIP Code:
Name:		Position:	
Address:	City:	State:	ZIP Code:
Name:		Position:	
Address:	City:	State:	ZIP Code:

Part D - Organization Activities

Describe the primary activity of the organization (a copy of the material submitted with the application for federal or state tax exemption will normally provide this information). If the organization is based outside California, comment fully on the extent of activities in California and how the California activities relate to total activities. In addition, list all funds, property, and other assets held or expected to be held in California. Attach additional sheets if necessary.

KINDFUL RESTORATION AIMS TO BRING HOPE TO EVERY ADULT IN CUSTODY AND INCARCERATED INDIVIDUALS BY TEACHING THEM HOW TO EMBRACE A MINDSET OF KINDNESS TOWARDS THEMSELVES AND OTHERS.



Part E - Assets and Accounting Period

If assets (funds, property, etc.) have been received, enter the date first received. Date assets first received in/from California: December 2022	Registration with the Attorney General is required within <u>thirty</u> days of receipt of assets.
-------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------

What annual accounting period has the organization adopted? Fiscal Year Ending (Month/Day): **12/31**

Part F - Founding Documents

Attach the organization's founding documents as follows:

- A) **Corporations** - a copy of the endorsed / certified articles of incorporation and all amendments and current bylaws. If incorporated outside California, enter the date the corporation qualified through the California Secretary of State's Office to conduct activities in California.
- B) **Associations** - a copy of the instrument creating the organization (bylaws, constitution, and/or articles of association / organization).
- C) **Trusts** - a copy of the trust instrument or will and decree of final distribution.
- D) **Trustees for charitable purposes** - a statement describing operations and charitable purpose.

Part G - Federal Tax Exempt Status

Has the organization applied for or been granted IRS tax-exempt status? Yes No

Date of application for Federal tax exemption: **6/7/2024**

Date of exemption letter: 6/12/2024	Exempt under Internal Revenue Code section 501(c) (3)
--------------------------------------------	----------------------------------------------------------------

If known, are contributions to the organization tax-deductible? Yes No

Attach a copy of the Application for Recognition of Exemption (IRS Form 1023 or 1024) and the determination letter issued by the IRS.

Part H - Fundraising Professionals

Does the organization contract with or otherwise engage the services of any commercial fundraiser for charitable purposes, fundraising counsel, or commercial coventurer (as defined in Government Code sections 12599-12599.2)? If yes, provide the name(s), address(es), telephone number(s), and registration number(s) assigned by the Registry of Charities and Fundraisers of the provider(s). Attach additional sheets if necessary.

<input type="checkbox"/> Commercial Fundraiser (#)	<input type="checkbox"/> Fundraising Counsel (#)	<input type="checkbox"/> Commercial Coventurer (#)
Name:		Telephone Number:
Address:	City:	State: ZIP Code:
<input type="checkbox"/> Commercial Fundraiser (#)	<input type="checkbox"/> Fundraising Counsel (#)	<input type="checkbox"/> Commercial Coventurer (#)
Name:		Telephone Number:
Address:	City:	State: ZIP Code:
<input type="checkbox"/> Commercial Fundraiser (#)	<input type="checkbox"/> Fundraising Counsel (#)	<input type="checkbox"/> Commercial Coventurer (#)
Name:		Telephone Number:
Address:	City:	State: ZIP Code:



Part I - Respond to the following questions. For yes or no questions, write yes or no. Provide supplemental information if applicable.

1. List all DBAs and names the organization uses or has used.

N/A

2. List all states in which the organization solicits charitable donations or has registered to do so, or in which the organization is exempt from registration but operates.

CALIFORNIA

3. Is the organization under common control, does it have a close connection with, or is it related to, any other nonprofit or for-profit organization or trust? If yes, identify by name, address, and telephone.

NO

4. Has the organization's IRS tax-exempt status ever been denied, revoked, or modified? If yes, please explain circumstances on a separate sheet.

NO

5. Has the organization's tax-exempt status ever been suspended or revoked by the Franchise Tax Board? If yes, please explain circumstances on a separate sheet.

NO

6. Has the organization's corporation status ever been suspended or revoked by the Secretary of State? If yes, please explain circumstances on a separate sheet.

NO

7. Are any officers, directors, trustees, or employees related by blood, marriage or adoption? If yes, identify by name, title and relationship.

SEE ATTACHMENT

8. Has the organization or any of its officers, directors, or trustees been the subject of a court or administrative proceeding in any state regarding any solicitation or registration? If yes, please explain on a separate sheet.

NO

9. Have any of the organization's officers, directors, or trustees been convicted of any crime involving the misuse or misappropriation of funds, or any crime involving deception in the operation of a charity? If yes, identify by name and title.

NO

10. Is the organization a platform charity (as defined in Government Code section 12599.9, subdivision (a)(5)) that serves as a partner to charitable fundraising platform(s) to facilitate donations for recipient charitable organizations on those charitable fundraising platforms? If yes, on a separate sheet provide the total number of such charitable fundraising platforms. Also, for each charitable fundraising platform provide its official name, registration number (if registered as a charitable fundraising platform), website address, and the date when the partnership began.

NO

11. Is the organization a charitable fundraising platform (as defined in Government Code section 12599.9, subdivision (a)(1))? If yes: (1) provide the organization's registration number as a charitable fundraising platform, or (2) if the organization has not registered as a charitable fundraising platform, file Form PL-1 online.

NO

Please note that the Form CT-1 is a public document which will be posted on the Registry's website. If you wish to maintain the confidentiality of any attachment to the Form CT-1, you must request that the attachment not be maintained in the Public File.

Part J - Signature

I declare under penalty of perjury that I have examined this registration form, including accompanying documents, and to the best of my knowledge and belief, the form and each document are true, correct, and complete, and I am authorized to sign.

Signature Kathleen Rodriguez Title CO-EXECUTIVE DIRECTOR Date 7-15-24

The organization will be required to file financial reports annually on Form RRF-1 (Annual Registration/Renewal Fee Report) no later than four months and fifteen days after the end of the organization's accounting period. Organizations with \$50,000 or more in total revenue are also required to file the applicable IRS Form 990, with all attachments and schedules, as filed with the IRS. Organizations with less than \$50,000 in total revenue are generally required to file Form CT-TR-1. All Registry forms can be found on the Attorney General's website at www.oag.ca.gov/charities.

For additional information, please refer to the Supervision of Trustees and Fundraisers for Charitable Purposes Act (Government Code sections 12580-12599.10) and the Administrative Rules and Regulations pursuant to the Act (California Code of Regulations, Title 11, Section 300 et seq.), and other resources available on the Attorney General's website at www.oag.ca.gov/charities.

Additional information is available on the Attorney General's website at www.oag.ca.gov/charities. You may also fax the Attorney General's Registry of Charities and Fundraisers at (916) 454-8100 or contact the Registry via email at Registration@doj.ca.gov.

Kindful Restoration

Corporate Number 5349493

Attachment to Form CT-1 Registration Form

Part D – Organization Activities**Directors/Officers:**

<u>Name</u>	<u>Title</u>
Kathleen Rodriguez	Co-Executive Director and Director
Ernest Rodriguez Bello	Co-Executive Director and Director
Linda Carnine	Secretary and Director
Doug Carnine	Treasurer and Director
Paul Solomon	Director
Martha Michelle Cruz	Director
Jerry Silbert	Director

The mailing address for all directors and officers is: 7344 Magnolia Avenue, Suite 110, Riverside, CA 92504.

Part I, Question 7

**Are any officers, directors, trustees, or employees related by blood, marriage, or adoption?
If yes, identify by name, title, and relationship.**

1. Kathleen Rodriguez (Co-Executive Director and Director) & Ernesto Rodriguez (Co-Executive Director and Director) are spouses.
2. Ernesto Rodriguez (Co-Executive Director and Director) & Michelle Cruz (Director) are siblings.
3. Douglas Carnine (Treasurer and Director) & Linda Carnine (Director) are spouses.



California Secretary of State

Business Programs Division

1500 11th Street, Sacramento, CA 95814

Request Type: Certified Copies

Entity Name: Kindful Restoration

Formed In: CALIFORNIA

Entity No.: 5349493

Entity Type: Nonprofit Corporation - CA - Public
Benefit

Issuance Date: 05/06/2024

Copies Requested: 1

Receipt No.: 006983846

Certificate No.: 207621622

Document Listing

Reference #	Date Filed	Filing Description	Number of Pages
B2651-4967	04/25/2024	Restated Articles of Incorporation	3

** **** * End of list ***** **

I, SHIRLEY N. WEBER, PH.D., California Secretary of State, do hereby certify on the Issuance Date, the attached document(s) referenced above are true and correct copies and were filed in this office on the date(s) indicated above.



IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California on May 06, 2024.

SHIRLEY N. WEBER, PH.D.
Secretary of State

To verify the issuance of this Certificate, use the Certificate No. above with the Secretary of State Certification Verification Search available at bizfileOnline.sos.ca.gov.



For Office Use Only
-FILED-
 File No.: BA20240901220
 Date Filed: 4/25/2024

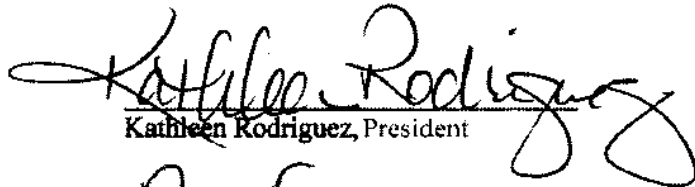
**CERTIFICATE OF AMENDED AND RESTATED
 ARTICLES OF INCORPORATION
 OF
 KINDFUL RESTORATION**

Kathleen Rodriguez and Doug Carnine certify that:

1. They are the President and the Treasurer of Kindful Restoration, a California nonprofit public benefit corporation, with California Entity Number 5349493.
2. The Articles of Incorporation of this corporation are amended and restated as set forth in the attached Amended and Restated Articles of Incorporation, which are incorporated by this reference as if set forth in full in this certificate.
3. The foregoing amendment and restatement has been duly approved by this corporation's Board of Directors.
4. This corporation has no members.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true of our own knowledge.

DATED: 4-18-24


 Kathleen Rodriguez, President

DATED: 4/18/2024


 Doug Carnine, Treasurer

ARTICLES OF INCORPORATION
OF
KINDFUL RESTORATION

ARTICLE I

The name of this corporation is Kindful Restoration.

ARTICLE II

A. This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for charitable purposes.

B. The specific and primary purpose of this corporation is to engage in charitable and educational activities within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or the corresponding provisions of any future United States internal revenue law (the "Code").

ARTICLE III

A. This corporation is organized and operated exclusively for exempt purposes within the meaning of Section 501(c)(3) of the Code. Notwithstanding any other provision of these Articles, this corporation shall not carry on any activities not permitted to be carried on (1) by a corporation exempt from federal income tax under Section 501(c)(3) of the Code, or (2) by a corporation, contributions to which are deductible under Sections 170(c)(2), 2055(a)(2), 2106(a)(2)(A)(ii), 2522(a)(2), or 2522(b)(2) of the Code.

B. Except as permitted by law, no substantial part of the activities of this corporation shall consist of the carrying on of propaganda or otherwise attempting to influence legislation, nor shall this corporation participate in, or intervene in (including the publication or distribution of statements), any political campaign on behalf of or in opposition to any candidate for public office.

ARTICLE IV

The property of this corporation is irrevocably dedicated to charitable purposes, and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer, or member, if any, of this corporation, or any other private person. Upon the winding up and dissolution of this corporation and after paying or adequately providing for the debts and obligations of this corporation, the remaining assets shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for charitable purposes and that has established its tax-exempt status under Section 501(c)(3) of the Code.

ARTICLE V

Any amendment to these Articles of Incorporation shall require the written approval of the person(s) then holding the status of Designator of the corporation, as defined in the Bylaws of this corporation.



5349493

B1275-2017 11/28/2022 10:26 AM Received by California Secretary of State



STATE OF CALIFORNIA
Office of the Secretary of State
ARTICLES OF INCORPORATION
CA NONPROFIT CORPORATION
PUBLIC BENEFIT

California Secretary of State
1500 11th Street
Sacramento, California 95814
(916) 653-3516

For Office Use Only

-FILED-

File No.: 5349493

Date Filed: 11/28/2022

Corporation Name Corporation Name	Kindful Restoration
Initial Street Address of Principal Office of Corporation Principal Address	8008 MAGNOLIA AVE 3 RIVERSIDE, CA 92504
Initial Mailing Address of Corporation Mailing Address	8008 MAGNOLIA AVE 3 RIVERSIDE, CA 92504
Attention	Kathleen Rodriguez
Agent for Service of Process Agent Name	Kathleen J Rodriguez
Agent Address	8008 MAGNOLIA AVE 3 RIVERSIDE, CA 92504
Purpose Statement	This corporation is a Nonprofit Public Benefit Corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for: Charitable purposes
Additional Statements	<p>The specific purpose of this corporation is to Rehabilitation and reentry assistance for incarcerated individuals</p> <p>This corporation is organized and operated exclusively for the purposes set forth within the meaning of Internal Revenue Code section 501(c)(3).</p> <p>No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and this corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.</p> <p>The property of this corporation is irrevocably dedicated to the purposes set forth herein and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person.</p> <p>Upon the dissolution or winding up of this corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable, educational and/or religious purposes and which has established its tax-exempt status under Internal Revenue Code section 501(c)(3).</p> <p>Notwithstanding any of the above statements of purpose and powers, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the specific purpose of this corporation.</p>
	Additional information and signatures set forth on attached pages, if any, are incorporated herein by reference and made part of these Articles of Incorporation.
Electronic Signature	<input checked="" type="checkbox"/> I declare that I am the person who executed this instrument, which execution is my act and deed.

Kathleen J Rodriguez
Signature

11/28/2022
Date

**BYLAWS
OF
KINDFUL RESTORATION**

**ARTICLE I
PRINCIPAL PLACE OF BUSINESS**

This corporation shall maintain a principal place of business inside or outside California at such location as the Board of Directors may determine. This corporation shall maintain a copy of the Articles of Incorporation and these Bylaws at such place, and provide them to directors upon request.

**ARTICLE II
DESIGNATORS**

Section 1. Naming of Designators. The Designators referred to in these Bylaws shall be Kathleen Rodriguez and Ernest Rodriguez Bello. A Designator shall serve for life or until such Designator resigns or becomes incapacitated, as defined in Section 3 below. After the resignation, death, or incapacity of one Designator ceasing to serve, the other Designator shall serve as the sole Designator. After the resignation, death, or incapacity of the last remaining Designator, all rights reserved to the Designator under these Bylaws shall be exercised by the Board of Directors.

Section 2. Actions of Designators. All actions of the Designators shall be evidenced by a writing signed by both Designators (or the sole Designator when there is only one) and delivered to an officer of this corporation, which shall be filed by the Secretary with the proceedings of the Board of Directors of this corporation.

Section 3. Incapacity. A Designator's incapacity for purposes of these Bylaws shall be deemed to exist when it has been declared by a court of competent jurisdiction, or when a conservator for such Designator has been appointed, or upon execution of a certificate by a physician licensed to practice in the State of California or wherever such Designator may then reside, which states the doctor's opinion that such Designator is, by reason of advanced age, infirmity, mental or physical illness, or other disability, unable adequately to provide for his or her personal needs or to manage his or her financial affairs. The effective date of such incapacity shall be the date of the decree adjudicating the incapacity, the date of the decree appointing the conservator, or the date of the doctor's certificate, as the case may be.

**ARTICLE III
BOARD OF DIRECTORS**

Section 1. Powers. This corporation shall have powers to the full extent allowed by law. All powers and activities of this corporation shall be exercised and managed by

the Board of Directors of this corporation directly or, if delegated, under the ultimate direction of the Board.

Section 2. Number and Qualifications of Directors. The number of directors shall be not less than Three (3) nor more than Eleven (11), with the exact authorized number of directors to be fixed from time to time by the Designators.

Section 3. Limitations on Interested Persons. At all times, not more than 49% of the directors of this corporation may be interested persons. An interested person means either:

(a) any person currently being compensated by this corporation for services rendered to it within the previous twelve months, whether as a full-time or part-time employee, independent contractor, or otherwise, excluding any reasonable compensation paid to a director in his or her capacity as director; or

(b) any brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, or father-in-law of any such person.

Section 4. Election and Term of Office of Directors. Except for the initial directors named by the incorporator, Directors shall be designated by the Designators for a term of such length as the Designators may designate at the election of the director and, if none is stated, until such director's death, resignation, or removal. Each director shall hold office until such director's successor is elected and qualified or until such director's death, resignation, or removal.

Section 5. Vacancies. A vacancy shall be deemed to exist on the Board of Directors in the event that the actual number of directors is less than the authorized number for any reason. Vacancies may be filled by the Designators, for the unexpired portion of the term.

Section 6. Resignation and Removal. Resignations shall be effective upon receipt in writing by a Co-Executive Director, the Secretary, or the Board of Directors of this corporation, unless a later effective date is specified in the resignation. The Board of Directors, by the vote of a majority of the directors then in office, or the Designators, may remove without cause any director at any time provided that any such removal by the Board of Directors shall be effective only with the consent of the Designators.

Section 7. Annual Meetings. A meeting of the Board of Directors shall be held at least once a year. Annual meetings shall be called by a Co-Executive Director, or any two directors, and noticed in accordance with Section 9.

Section 8. Special Meetings. Special meetings of the Board of Directors may be called by a Co-Executive Director, or any two directors, and noticed in accordance with Section 9.

Section 9. Notice. Notice of the annual meeting and any special meetings of the Board of Directors shall state the date, place, and time of the meeting and shall be given to each director at least four days before any such meeting if given by first-class mail or forty-eight hours before any such meeting if given personally or by telephone, including a voice messaging

system, or by other electronic transmission such as e-mail, in compliance with Article IX, Section 4 of these Bylaws.

Section 10. Waiver of Notice. The transactions of any meeting of the Board of Directors, however called and noticed and wherever held, shall be valid as though taken at a meeting duly held after proper call and notice, if a quorum is present, and if, either before or after the meeting, each of the directors not present provides a waiver of notice, a consent to holding the meeting, or an approval of the minutes in writing. The waiver of notice or consent need not specify the purpose of the meeting. All waivers, consents and approvals shall be filed with the corporate records or made a part of the minutes of the meeting. Notice of a meeting shall also be deemed given to any director who attends the meeting without protesting the lack of adequate notice before the meeting or at its commencement.

Section 11. Quorum. A majority of the total number of directors then in office shall constitute a quorum, provided that in no event shall the required quorum be less than one-fifth of the authorized number of directors or two directors, whichever is larger. The act of a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors, except as otherwise provided in Article III, Section 5 (filling Board vacancies), Section 6 (removing directors) and Section 12 (taking action without a meeting); Article IV, Section 1 (appointing Board Committees); Article VI, Section 3 (approving Interested Director Transactions); Article VIII, Section 2 (approving indemnification); and Article IX, Section 5 (amending Bylaws), of these Bylaws or in the California Nonprofit Public Benefit Corporation Law. A meeting at which a quorum is initially present may continue to transact business notwithstanding the withdrawal of directors, if any action taken is approved by at least a majority of the required quorum for such meeting.

Section 12. Action Without a Meeting. Any action required or permitted to be taken by the Board of Directors may be taken without a meeting if all members of the Board of Directors shall individually or collectively consent to such action in writing. Such written consents shall be filed with the minutes of the proceedings of the Board and shall have the same force and effect as the unanimous vote of such directors.

Section 13. Telephone and Electronic Meetings. Directors may participate in a meeting through use of conference telephone, electronic video screen communication, or other electronic transmission in compliance with Article IX, Section 4 of these Bylaws so long as all of the following apply:

- (a) each director participating in the meeting can communicate with all of the other directors concurrently, and
- (b) each director is provided with the means of participating in all matters before the Board, including the capacity to propose, or to interpose an objection to, a specific action to be taken by the corporation.

Section 14. Standard of Care.

A. General. A director shall perform the duties of a director, including duties as a member of any Board Committee on which the director may serve, in good faith, in a manner such director believes to be in the best interest of this corporation and with such care, including reasonable inquiry, as an ordinarily prudent person in a like situation would use under similar circumstances.

In performing the duties of a director, a director shall be entitled to rely on information, opinions, reports, or statements, including financial statements and other financial data, in each case prepared or presented by:

(i) one or more officers or employees of this corporation whom the director believes to be reliable and competent as to the matters presented;

(ii) counsel, independent accountants, or other persons as to matters which the director believes to be within such person's professional or expert competence; or

(iii) a committee upon which the director does not serve that is composed exclusively of any combination of directors or persons described in (i) or (ii) above, as to matters within the committee's designated authority, provided that the director believes such committee merits confidence;

so long as in any such case, the director acts in good faith after reasonable inquiry when the need therefor is indicated by the circumstances and without knowledge that would cause such reliance to be unwarranted.

Except as provided in Article VI below, a person who performs the duties of a director in accordance with this Section shall have no liability based upon any failure or alleged failure to discharge that person's obligations as a director, including, without limiting the generality of the foregoing, any actions or omissions which exceed or defeat a public or charitable purpose to which a corporation, or assets held by it, are dedicated.

B. Investments. Except with respect to assets held for use or used directly in carrying out this corporation's public or charitable activities, in managing and investing this corporation's investments, the Board of Directors shall adhere to the standards set forth in the preceding paragraph, and shall: (a) consider the charitable purposes of this corporation; (b) act in good faith and with the care an ordinarily prudent person in a like position would exercise under similar circumstances; and (c) consider:

- (1) General economic conditions;
- (2) The possible effect of inflation or deflation;
- (3) The expected tax consequences, if any, of investment decisions or strategies;
- (4) The role that each investment or course of action plays within the overall portfolio;

- (5) The expected total return from income and appreciation of investments;
- (6) This corporation's other resources;
- (7) The needs of this corporation to make distributions and to preserve capital;
- (8) An asset's special relationship or special value, if any, to the charitable purposes of this corporation.

Board decisions about an individual investment shall be made not in isolation but rather in the context of this corporation's portfolio of investments as a whole and as a part of an overall investment strategy having risk and return objectives reasonably suited to this corporation.

Notwithstanding the above, no investment violates this Section where it conforms to: (a) the intent of the donor as expressed in a gift instrument; or (b) provisions authorizing such investment contained in an instrument or agreement pursuant to which the assets were contributed to this corporation.

Section 15. Inspection. Every director shall have the absolute right at any reasonable time to inspect and copy all books, records, and documents, and to inspect the physical properties of this corporation.

Section 16. Director Compensation. The Board of Directors may authorize, by resolution, the payment to a director of reasonable compensation for services as a director. The Board of Directors may authorize the advance or reimbursement to a director of actual reasonable expenses incurred in carrying out his or her duties as a director, such as for attending meetings of the Board of Directors and Board Committees (as defined below).

ARTICLE IV COMMITTEES

Section 1. Board Committees. The Board of Directors may, by resolution adopted by a majority of the directors then in office, create any number of committees, each consisting of two or more directors, and only of directors, to serve at the pleasure of the Board (each, a "Board Committee"). Appointments to any Board Committee shall be by a majority vote of the directors then in office. Board Committees may be given all the authority of the Board, except for the powers to:

- (a) set the number of directors within a range specified in these Bylaws;
- (b) fill vacancies on the Board of Directors or on any Board Committee;
- (c) fix compensation of directors for serving on the Board of Directors or any Board Committee;
- (d) amend or repeal these Bylaws or adopt new Bylaws;

- (e) adopt amendments to the Articles of Incorporation of this corporation;
- (f) amend or repeal any resolution of the Board of Directors which by its express terms is not so amendable or repealable;
- (g) create any other Board Committees or appoint the members of any Board Committees; or
- (h) approve any merger, reorganization, voluntary dissolution, or disposition of substantially all of the assets of this corporation.

Section 2. Advisory Committees. The Board of Directors may establish one or more advisory committees to the Board (“Advisory Committees”). The members of any Advisory Committee may consist of directors or non-directors and may be appointed as the Board of Directors determines. On matters requiring Board authority, Advisory Committees may not make decisions on behalf of this corporation, but shall be restricted to making recommendations to the Board of Directors or Board Committees, and implementing Board of Directors or Board Committee decisions and policies under the supervision and control of the Board of Directors or Board Committee.

Section 3. Committee Supervision and Reliance. If a committee is composed and appointed as required by Section 1 above (concerning Board Committees), it may act with the authority of the Board of Directors to the extent and with the scope provided by the Board. Otherwise, the Board of Directors shall remain responsible for oversight and supervision of the committee as an Advisory Committee. If a committee meets the criteria of Article III, Section 14A.(iii), the individual directors may rely on it in discharging their fiduciary duties as provided in that Section.

Section 4. Meetings.

A. Of Board Committees. Meetings and actions of Board Committees shall be governed by and held and taken in accordance with the provisions of Article III of these Bylaws concerning meetings and actions of the Board of Directors, with such changes in the content of those Bylaws as are necessary to substitute the Board Committee and its members for the Board of Directors and its members. Minutes shall be kept of each meeting of any Board Committee or subcommittee and shall be filed with the corporate records.

B. Of Advisory Committees. Subject to the authority of the Board of Directors, Advisory Committees may determine their own meeting rules and whether minutes shall be kept.

The Board of Directors may adopt rules for the governance of any Board or Advisory Committee not inconsistent with the provisions of these Bylaws.

ARTICLE V OFFICERS

Section 1. Officers. The officers of this corporation shall consist of two Co-Executive Directors, a Secretary, and a Treasurer. This corporation may also have, at the discretion of the Board of Directors, such other officers as may be appointed by the Board of Directors. Any number of offices may be held by the same person, except that the Secretary and the Treasurer may not serve concurrently as a Co-Executive Director.

Section 2. Election. The officers of this corporation shall be elected annually by the Board of Directors, and each shall serve at the pleasure of the Board, subject to the rights, if any, of an officer under any contract of employment. Each officer shall hold office until his or her successor is elected and qualified or until his or her earlier resignation or removal.

Section 3. Removal. Subject to the rights, if any, of an officer under any contract of employment, any officer may be removed, with or without cause, by the Board of Directors or by an officer on whom such power of removal may be conferred by the Board of Directors.

Section 4. Resignation. Any officer may resign at any time by giving written notice to this corporation. Any resignation shall take effect on receipt of that notice by any other officer than the person resigning or at any later time specified by that notice and, unless otherwise specified in that notice, the acceptance of the resignation shall not be necessary to make it effective. Any resignation is without prejudice to the rights, if any, of this corporation under any contract to which the officer is a party.

Section 5. Vacancies. A vacancy in any office for any reason shall be filled in the same manner as these Bylaws provide for election to that office.

Section 6. Co-Executive Directors. There shall be two Co-Executive Directors. The Co-Executive Directors will share the role of the chief executive officer of this corporation and shall, subject to the control of the Board, generally supervise, direct, and control the business and other officers of this corporation. The Co-Executive Directors will share the general powers and duties of management usually vested in the office of president of a corporation and shall have such other powers and duties as may be prescribed by the Board or these Bylaws. With respect to such shared authority when there are two Co-Executive Directors, the Co-Executive Directors shall generally operate by consensus, relying on the Board or such procedures as the Board may establish for resolving disagreements.

Section 7. Secretary. The Secretary shall supervise the keeping of a full and complete record of the proceedings of the Board of Directors, its committees and the membership of this corporation, shall supervise the giving of such notices as may be proper or necessary, shall supervise the keeping of the minute books of this corporation, and shall have such other powers and duties as may be prescribed by the Board or these Bylaws.

Section 8. Treasurer. The Treasurer shall supervise the charge and custody of all funds of this corporation, the deposit of such funds in the manner prescribed by the Board of Directors, and the keeping and maintaining of adequate and correct accounts of this corporation's

properties and business transactions, shall render reports and accountings as required, and shall have such other powers and duties as may be prescribed by the Board or these Bylaws.

ARTICLE VI CERTAIN TRANSACTIONS

Section 1. Loans. Except as permitted by Section 5236 of the California Nonprofit Public Benefit Corporation Law, this corporation shall not make any loan of money or property to, or guarantee the obligation of, any director or officer; provided, however, that this corporation may advance money to a director or officer of this corporation or any subsidiary for expenses reasonably anticipated to be incurred in performance of the duties of such director or officer so long as such individual would be entitled to be reimbursed for such expenses absent that advance.

Section 2. Interested Director Transactions. Except as provided in Section 3 below, the Board of Directors shall not approve, or permit the corporation to engage in, any Interested Director Transaction, as defined herein. An “Interested Director Transaction” is a transaction to which this corporation is a party and in which one or more of its directors has a material financial interest, unless the transaction comes within California Corporations Code Section 5233(b).

Section 3. Approval. This corporation may engage in an Interested Director Transaction if the transaction is approved by a court or by the Attorney General. This corporation may also engage in an Interested Director Transaction if the Board of Directors determines, before the transaction, that (a) this corporation is entering into the transaction for its own benefit; (b) the transaction is fair and reasonable to this corporation at the time; and (c) after reasonable investigation, the Board of Directors determines that it could not have obtained a more advantageous arrangement with reasonable effort under the circumstances. Such determinations must be made by the Board of Directors in good faith, with knowledge of the material facts concerning the transaction and the director’s interest in the transaction, and by a vote of a majority of the directors then in office, without counting the vote of the interested director or directors.

Where it is not reasonably practicable to obtain approval of the Board of Directors before entering into an Interested Director Transaction, a Board Committee may approve such transaction in a manner consistent with the requirements above; provided that, at its next meeting, the full Board of Directors determines in good faith that the Board Committee’s approval of the transaction was consistent with the requirements above and that it was not reasonably practical to obtain advance approval by the full Board, and ratifies the transaction by a majority of the directors then in office without the vote of any interested director.

ARTICLE VII CALIFORNIA NONPROFIT INTEGRITY ACT

Section 1. Required Audit if Gross Receipts At Least \$2 Million. This corporation shall obtain a financial audit for any tax year in which it receives or accrues gross revenue of \$2 million or more, excluding grant or contract income from any governmental entity

for which the governmental entity requires an accounting. Whether or not they are required by law, any audited financial statements obtained by this corporation shall be made available for inspection by the California Attorney General and the general public within nine months after the close of the fiscal year to which the statements relate, and shall remain available for three years (1) by making them available at this corporation's principal, regional, and district offices during regular business hours and (2) either by mailing a copy to any person who so requests in person or in writing or by posting them on this corporation's website.

Section 2. Audit Committee if Gross Receipts At Least \$2 Million. For any tax year in which this corporation has gross revenues of \$2 million or more, this corporation shall have an Audit Committee whose members shall be appointed by the Board of Directors, and who may include both directors and non-directors, subject to the following limitations:

(i) members of the finance committee, if any, shall constitute less than one-half of the membership of the Audit Committee;

(ii) the chair of the Audit Committee may not be a member of the Finance Committee, if any;

(iii) the Audit Committee may not include any member of the staff, including the president or chief executive officer and treasurer or chief financial officer;

(iv) the Audit Committee may not include any person who has a material financial interest in any entity doing business with this corporation; and

(v) Audit Committee members who are not directors may not receive compensation greater than the compensation paid to directors for their Board service.

The Audit Committee shall: (1) recommend to the full Board of Directors for approval the retention and, when appropriate, the termination of an independent certified public accountant to serve as auditor; (2) subject to the approval of the full Board, negotiate the compensation of the auditor on behalf of the Board; (3) confer with the auditor to satisfy the Audit Committee members that the financial affairs of this corporation are in order; (4) review and determine whether to accept the audit; and (5) approve performance of any non-audit services provided to this corporation by the auditor's firm.

Section 3. Executive Compensation Review. The Board of Directors (or a Board Committee) shall review any compensation packages (including all benefits) of the president or the chief executive officer and the treasurer or chief financial officer, regardless of job title, and shall approve such compensation only after determining that the compensation is just and reasonable. This review and approval shall occur when such officer is hired, when the term of employment of such officer is renewed or extended, and when the compensation of such officer is modified, unless the modification applies to substantially all of the employees of this corporation.

**ARTICLE VIII
INDEMNIFICATION AND INSURANCE**

Section 1. Right of Indemnity. To the fullest extent allowed by Section 5238 of the California Nonprofit Public Benefit Corporation Law, this corporation shall indemnify its agents, in connection with any proceeding, and in accordance with Section 5238. For purposes of this Article, “agent” shall have the same meaning as in Section 5238(a), including directors, officers, employees, other agents, and persons formerly occupying such positions; “proceeding” shall have the same meaning as in Section 5238(a), including any threatened action or investigation under Section 5233 or brought by the Attorney General; and “expenses” shall have the same meaning as in Section 5238(a), including reasonable attorneys’ fees.

Section 2. Approval of Indemnity. On written request to the Board of Directors in each specific case by any agent seeking indemnification, to the extent that the agent has been successful on the merits, the Board of Directors shall promptly authorize indemnification in accordance with Section 5238(d). Otherwise, the Board of Directors shall promptly determine, by a majority vote of a quorum consisting of directors who are not parties to the proceeding, whether, in the specific case, the agent has met the applicable standard of conduct stated in Section 5238(b) or Section 5238(c), and, if so, shall authorize indemnification to the extent permitted thereby.

Section 3. Advancing Expenses. The Board of Directors may authorize the advance of expenses incurred by or on behalf of an agent of this corporation in defending any proceeding prior to final disposition, if the Board of Directors finds that:

- (a) the requested advances are reasonable in amount under the circumstances;
- and
- (b) before any advance is made, the agent will submit a written undertaking satisfactory to the Board of Directors to repay the advance unless it is ultimately determined that the agent is entitled to indemnification for the expenses under this Article.

The Board of Directors shall determine whether the undertaking must be secured, and whether interest shall accrue on the obligation created thereby.

Section 4. Insurance. The Board of Directors may adopt a resolution authorizing the purchase of insurance on behalf of any agent against any liability asserted against or incurred by the agent in such capacity or arising out of the agent’s status as such, and such insurance may provide for coverage against liabilities beyond this corporation’s power to indemnify the agent under law.

**ARTICLE IX
MISCELLANEOUS**

Section 1. Fiscal Year. The fiscal year of this corporation shall end each year on December 31.

Section 2. Contracts, Notes, and Checks. All contracts entered into on behalf of this corporation must be authorized by the Board of Directors or the person or persons on whom such power may be conferred by the Board of Directors from time to time, and, except as otherwise provided by law, every check, draft, promissory note, money order, or other evidence of indebtedness of this corporation shall be signed by the person or persons on whom such power may be conferred by the Board of Directors from time to time.

Section 3. Annual Reports to Directors. The Co-Executive Director(s) shall furnish an annual written report to all directors of this corporation containing the following information about this corporation's previous fiscal year:

(a) the assets and liabilities, including the trust funds of this corporation, as of the end of the fiscal year;

(b) the principal changes in assets and liabilities, including trust funds, during the fiscal year;

(c) the revenue or receipts of this corporation, both unrestricted and restricted to particular purposes, for the fiscal year;

(d) the expenses or disbursements of this corporation, for both general and restricted purposes, for the fiscal year; and

(e) any transaction during the previous fiscal year involving more than \$50,000 between this corporation (or its parent or subsidiaries, if any) and any of its directors or officers (or the directors or officers of its parent or subsidiaries, if any) or any holder of more than ten percent of the voting power of this corporation or its parent or subsidiaries, if any, or any of a number of such transactions in which the same person had a direct or indirect material financial interest, and which transactions in the aggregate involved more than \$50,000, as well as the amount and circumstances of any indemnifications or advances aggregating more than \$10,000 paid during the fiscal year to any director or officer of this corporation. For each transaction, the report must disclose the names of the interested persons involved in such transaction, stating such person's relationship to this corporation, the nature of such person's interest in the transaction and, where practicable, the value of such interest.

The foregoing report shall be accompanied by any report thereon of independent accountants or, if there is no such report, the certificate of an authorized officer of this corporation that such statements were prepared without an audit from the books and records of this corporation. The report and any accompanying material may be sent by electronic transmission in compliance with Article IX, Section 4 of these Bylaws.

Section 4. Electronic Transmissions. Unless otherwise provided in these Bylaws, and subject to any guidelines and procedures that the Board of Directors may adopt from time to time, the terms "written" and "in writing" as used in these Bylaws include any form of recorded message in the English language capable of comprehension by ordinary visual means, and may include electronic transmissions, such as facsimile or email, provided (i) for electronic transmissions from the corporation, the corporation has obtained an unrevoked written consent from the recipient to the use of such means of communication; (ii) for electronic transmissions to

the corporation, the corporation has in effect reasonable measures to verify that the sender is the individual purporting to have sent such transmission; and (iii) the transmission creates a record that can be retained, retrieved, reviewed, and rendered into clearly legible tangible form.

Section 5. Amendments. Proposed amendments to these Bylaws shall be submitted in writing to the directors at least one week in advance of any Board meeting at which they will be considered for adoption. The vote of a majority of the directors then in office or the unanimous written consent of the directors shall be required to adopt a bylaw amendment; provided, however, that no amendment to these Bylaws shall take effect without the written consent of the Designators.

Section 6. Governing Law. In all matters not specified in these Bylaws, or in the event these Bylaws shall not comply with applicable law, the California Nonprofit Public Benefit Corporation Law as then in effect shall apply.

Section 7. No Voting Members. This corporation shall have no voting members, but the Board of Directors may, by resolution, establish one or more classes of nonvoting members and provide for eligibility requirements for membership and rights and duties of members, including the obligation to pay dues.

(Rev. January 2020)

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form1023 for instructions and the latest information.*Note: If exempt status is approved, this application will be open for public inspection.*

Use the "?" buttons throughout this form for help in completing this application. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500.

If you cannot complete required responses within the textbox limits throughout this form, upload your additional narratives with the other required documents.

Part I Identification of Applicant

1a Full Name of Organization (exactly as it appears in your organizing document) KINDFUL RESTORATION			b Care of Name (if applicable)		
c Mailing Address (Number, street and room/suite) 7344 MAGNOLIA AVE STE 110		d City RIVERSIDE		e Country United States	
f State California		g Zip Code + 4 92504	h Foreign Province (or State)		i Foreign Postal Code
2 Employer Identification Number 92-1178048		3 Month Tax Year Ends DECEMBER		4 Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative) KARL MILL	
5 Contact Telephone Number 415-234-3349		6 Fax Number (optional) 415-363-4377		7 User Fee Submitted \$600.00	

8 Organization's Website (if available):**9** List the names, titles, and mailing addresses of your officers, directors, and/or trustees.

First Name: KATHLEEN		Last Name: RODRIGUEZ		Title: DIRECTOR/CO-EX DIRECTOR	
Mailing Address: 7344 MAGNOLIA AVE STE 110			City: RIVERSIDE		
State (or Province): CA		Zip Code (or Foreign Postal Code): 92504			
First Name: ERNEST RODRIGUEZ		Last Name: BELLO		Title: DIRECTOR/CO-EX DIRECTOR	
Mailing Address: 7344 MAGNOLIA AVE STE 110			City: RIVERSIDE		
State (or Province): CA		Zip Code (or Foreign Postal Code): 92504			
First Name: DOUG		Last Name: CARNINE		Title: TREASURER/DIRECTOR	
Mailing Address: 7344 MAGNOLIA AVE STE 110			City: RIVERSIDE		
State (or Province): CA		Zip Code (or Foreign Postal Code): 92504			
First Name: LINDA		Last Name: CARNINE		Title: SECRETARY/DIRECTOR	
Mailing Address: 7344 MAGNOLIA AVE STE 110			City: RIVERSIDE		
State (or Province): CA		Zip Code (or Foreign Postal Code): 92504			
First Name: PAUL		Last Name: SOLOMON		Title: DIRECTOR	
Mailing Address: 7344 MAGNOLIA AVE STE 110			City: RIVERSIDE		
State (or Province): CA		Zip Code (or Foreign Postal Code): 92504			

 Check here to add more officers, directors, and/or trustees.

Martha Michelle Cruz and Jerry Silbert are the Directors of Kindful Restoration.

Part II Organizational Structure

- 1** You must be a corporation, limited liability company (LLC), unincorporated association, or trust to be tax exempt.

Select your type of organization.

Corporation

At the end of this form, you must upload a copy of your articles of incorporation (and any amendments) that shows proof of filing with the appropriate state agency.

Limited Liability Company (LLC)

At the end of this form, you must upload a copy of your articles of organization (and any amendments) that shows proof of filing with the appropriate state agency. Also, if you adopted an operating agreement, upload a copy, along with any amendments.

Unincorporated Association

At the end of this form, you must upload a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.

Trust

At the end of this form, you must upload a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.

- 2** Enter the date you formed. (MM/DD/YYYY)

11/28/2022

- 3** Select your state (or U.S. territory) of incorporation or other formation. If you were formed under the laws of a foreign country, select Foreign Country.

California

- 4** Have you adopted bylaws? If "Yes," at the end of this form, upload a current copy showing the date of adoption. If "No," explain how you select your officers, directors, or trustees.

Yes No

- 5** Are you a successor to another organization?

Yes No

Answer "Yes" if you have taken or will take over the activities of another organization, you took over 25% or more of the fair market value of the net assets of another organization, or you were established upon the conversion of an organization from for-profit to nonprofit status. If "Yes," complete Schedule G.

Part III Required Provisions in Your Organizing Document

Part III helps ensure that, when you submit this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3).

If you cannot check "Yes" in both Lines 1 and 2, your organizing document does not meet the organizational test. DO NOT file this application until you have amended your organizing document. Remember to upload your original and amended organizing documents at the end of this form.

- 1** Section 501(c)(3) requires that your organizing document limit your purposes to one or more exempt purposes within section 501(c)(3), such as charitable, religious, educational, and/or scientific purposes.

The following is an example of an acceptable purpose clause: The organization is organized exclusively for charitable, religious, educational, and scientific purposes under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

Does your organizing document meet this requirement?

Yes No

- 1a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph):

Page 2, Article II, Paragraph B

- 2** Section 501(c)(3) requires that your organizing document provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.

The following is an example of an acceptable dissolution clause: Upon the dissolution of this organization, 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.

Does your organizing document meet this requirement?

Yes No

- 2a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or indicate that you rely on state law.

Page 2, Article IV

Part IV Your Activities

1 Describe completely and in detail your past, present, and planned activities. Do not refer to or repeat the purposes in your organizing document.

For each past, present, or planned activity, include information that answers the following questions:

- a. What is the activity?
- b. Who conducts the activity?
- c. Where is the activity conducted?
- d. What percentage of your total time is allocated to the activity?
- e. How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?
- f. How does the activity further your exempt purposes?

Please see attached Supplemental Responses for more information regarding the activities of Applicant.

Part IV Your Activities (continued)

2 Enter the 3-character NTEE Code that best describes your activities.

Or check here if you want the IRS to select the NTEE Code that best describes your activities.

3 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes" if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program.

 Yes No

4 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors? If "Yes," explain how these related individuals are eligible for goods, services, or funds.

 Yes No

5 Do you or will you support or oppose candidates in political campaigns in any way? If "Yes," explain.

 Yes No

6 Do you or will you attempt to influence legislation? If "Yes," explain how you attempt to influence legislation.

 Yes No

Part IV Your Activities (continued)

- 6a** Did you or will you make an election to have your legislative activities measured by expenditures by filing Form 5768? Yes No
If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities.

- 7** Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? If "Yes," describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. Yes No

Please see Supplemental Responses.

- 8** Do you or will you provide educational information to the general public on budgeting, personal finance, financial literacy, saving and spending practices, the sound use of consumer credit, and/or assist individuals and families with financial problems such as credit card debt and foreclosure by providing them with counseling? If "Yes," explain. Yes No

- 9** Do you or will you make grants, loans, or other distributions to organizations? If "Yes," describe the type and purpose of the grants, loans, or distributions, how you select your recipients including submission requirements (such as grant proposals or application forms), and the criteria you use or will use to select recipients. Also describe how you ensure the grants, loans, and other distributions are or will be used for their intended purposes (including whether you require periodic or final reports on the use of funds and any procedures you have if you identify that funds are not being used for their intended purposes). Finally, describe the records you keep with respect to grants, loans, or other distributions you make and identify any recipient organizations and any relationships between you and the recipients. If "No," continue to Line 10. Yes No

Part IV Your Activities (continued)

- 9a** Do you or will you make grants, loans, or other distributions to organizations that are not recognized by the IRS as tax exempt under section 501(c)(3)? If "Yes," name and/or describe the non-section 501(c)(3) organizations to whom you do or will make distributions and explain how these distributions further your exempt purposes. Yes No

- 9b** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," name each foreign organization (if not already provided), the country and region within each country in which each foreign organization operates, any relationship you have with each foreign organization, and whether the foreign organization accepts contributions earmarked for a specific country or organization (if so, specify which countries or organizations). If "No," continue to Line 10. Yes No

- 9c** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. Yes No

- 9d** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. Yes No

- 9e** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including periodic reporting requirements, auditing grantees, site visits by your employees or compliance checks by impartial experts, etc., to verify that grant funds are being used appropriately. Yes No

Part IV Your Activities (continued)

- 9f** Do you share board members or other key personnel with the recipient organization(s)? If "Yes," identify the relationships. Yes No

- 9g** When you make grants, loans, or other distributions to foreign organizations, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities. Yes No

- 9h** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC? Yes No

- 9i** Will you acquire from OFAC the appropriate license and registration where necessary? Yes No

- 10** Do you or will you operate in a foreign country or countries? If "Yes," name each foreign country and region within each country in which you do or will operate and describe your operations in each one. If "No," continue to Line 11. Yes No

- 10a** When you conduct activities in foreign countries, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities. Yes No

- 10b** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC? Yes No

- 10c** Will you acquire from OFAC the appropriate license and registration where necessary? Yes No

Part IV Your Activities (continued)

- 11** Are you a sponsoring organization that maintains one or more donor advised funds? If yes, please provide a complete description of your program, including the specific advice that such donors may provide. Describe in detail the control you maintain (or will maintain) over the use of the funds. Yes No

- 12** Do you or will you operate a school? Yes No
If "Yes," complete Schedule B.

- 13** Is your principal purpose or function to provide hospital or medical care? Yes No
If "Yes," complete Schedule C.

- 14** Do you or will you provide low-income housing? Yes No
If "Yes," complete Schedule F.

- 15** Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? Yes No
If "Yes," complete Schedule H - Section I.

- 16** Check any of the following fundraising activities that you will undertake (check all that apply):

- | | |
|------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Website, mail, email, personal, and/or phone solicitations | <input checked="" type="checkbox"/> Foundation grant solicitations |
| <input checked="" type="checkbox"/> Receive donations from another organization's website | <input checked="" type="checkbox"/> Government grant solicitations |
| <input type="checkbox"/> Bingo | <input type="checkbox"/> Other (non-bingo) gaming activities |
| <input type="checkbox"/> Other (describe) | |

- We will not engage in fundraising activities.

- 17** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements, including the names or descriptions of the organizations for which you raise funds. Yes No

Part V Compensation and Other Financial Arrangements

- 1** Do you or will you compensate officers, directors, or trustees, or do or will you have highest compensated employees, or highest compensated independent contractors? If "No," continue to Line 2. Yes No

In establishing compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors:

- 1a** Do or will the individuals that approve compensation arrangements follow a conflict of interest policy? Yes No

- 1b** Do or will you approve compensation arrangements in advance of paying compensation? Yes No

- 1c** Do or will you document in writing the date and terms of approved compensation arrangements? Yes No

- 1d** Do or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? Yes No

- 1e** Do or will you approve compensation arrangements based on information about compensation paid by similarly situated taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Yes No

- 1f** Do or will you record in writing both the information on which you relied to base your decision and its source? Yes No

- 1g** Do or will you have any other practices you use to set reasonable compensation? If "Yes," describe these practices. Yes No

Please see Supplemental Responses.

- 2** Have you adopted a conflict of interest policy consistent with the sample conflict of interest policy in Appendix A to the instructions? If you are a hospital, answer "Yes" if your conflict of interest policy includes provisions consistent with the additional healthcare related provisions in the sample document. If "No," describe the procedures you will follow to ensure that persons who have a conflict of interest will not have influence over setting their own compensation or regarding business deals with themselves. Yes No

- 3** Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Yes No

Part V Compensation and Other Financial Arrangements (continued)

- 4 Do you or will you purchase or sell any goods, services, or assets from or to: (i) any of your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any such transactions that you made or intend to make, with whom you make or will make such transactions, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. Yes No

- 5 Do you or will you have any leases, contracts, loans, or other agreements with: (i) your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any written or oral arrangements that you made or intend to make, with whom you have or will have such arrangements, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. Yes No

- 6 Do you or will you contract with another organization to develop, build, market, or finance your facilities? If "Yes," describe each facility, the role of the other organization, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how that entity is selected, how the terms of any contract(s) are negotiated at arm's length, and how you determine you will pay no more than fair market value for services. Yes No

Part V Compensation and Other Financial Arrangements (continued)

- 7 Does or will someone other than your own employees or volunteers manage your activities or facilities? Yes No
- If "Yes," describe the activities or facilities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how these managers were or will be selected, how the terms of any contracts or other agreements were or will be negotiated, and how you determine you will pay no more than fair market value for services.

- 8 Do you participate in any joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners? If "Yes," state your ownership percentage in each joint venture, list your investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are section 501(c)(3) organizations), describe the activities of each joint venture, describe how you exercise control over the activities of each joint venture, and describe how each joint venture furthers your exempt purposes. Yes No

Part VI Financial Data

- 1 Select the option that best describes you to determine the years of revenues and expenses you need to provide.
- You completed less than one tax year.
Provide a total of three years of financial information (including the current year and two future years of reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.
 - You completed at least one tax year but fewer than five.
Provide a total of four years financial information (including the current year and three years of actual financial information or reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.
 - You completed five or more tax years.
Provide financial information for your five most recent tax years (including the current year) in the following Statement of Revenues and Expenses.

Part VI Financial Data (continued)

A. Statement of Revenues and Expenses

Type of revenue	Current tax year	4 prior tax years or 2 succeeding tax years			
		From: 01/01/2023 To: 12/31/2023	From: 11/28/2022 To: 12/31/2022	From: 01/01/2024 To: 12/31/2024	From: 01/01/2025 To: 12/31/2025
1 Gifts, grants, and contributions received (do not include unusual grants)	\$216,547.	\$25,000.	\$381,912.	\$150,000.	
2 Membership fees received					
3 Gross investment income					
4 Net unrelated business income					
5 Taxes levied for your benefit					
6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)					
7 Any revenue not otherwise listed above or in lines 9 - 12 below (provide an itemized list below)					
8 Total of lines 1 through 7	\$216,547.	\$25,000.	\$381,912.	\$150,000.	\$0.
9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (provide an itemized list below)					
10 Total of lines 8 and 9	\$216,547.	\$25,000.	\$381,912.	\$150,000.	\$0.
11 Net gain or loss on sale of capital assets (provide an itemized list below)					
12 Unusual grants (provide an itemized list below)					
13 Total Revenue (add lines 10 through 12)	\$216,547.	\$25,000.	\$381,912.	\$150,000.	\$0.
Type of expense	Current tax year	4 prior tax years or 2 succeeding tax years			
14 Fundraising expenses	\$7,520.	\$0.	\$7,500.	\$7,500.	
15 Contributions, gifts, grants, and similar amounts paid out (provide an itemized list below)					
16 Disbursements to or for the benefit of members (provide an itemized list below)					
17 Compensation of officers, directors, and trustees	\$105,040.		\$168,000.	\$184,800.	
18 Other salaries and wages	\$35,003.		\$141,440.	\$155,584.	
19 Interest expense					
20 Occupancy (rent, utilities, etc.)	\$16,758.		\$31,200.	\$31,200.	
21 Depreciation and depletion					
22 Professional fees					
23 Any expense not otherwise classified, such as program services (provide an itemized list below)	\$4,644.		\$5,000.	\$5,000.	
24 Total Expenses (add lines 14 through 23)	\$168,965.	\$0.	\$353,140.	\$384,084.	\$0.

25 Itemized financial data

Line 23 reflects travel expenses.

Part VI Financial Data (continued)

B. Balance Sheet (for your most recently completed tax year)		Year End: 12/31/2023
Assets		
1	Cash	
2	Accounts receivable, net	\$28,654.
3	Inventories	
4	Bonds and notes receivable (provide an itemized list below)	
5	Corporate stocks (provide an itemized list below)	
6	Loans receivable (provide an itemized list below)	
7	Other investments (provide an itemized list below)	
8	Depreciable assets (provide an itemized list below)	
9	Land	
10	Other assets (provide an itemized list below)	
11	Total Assets (add lines 1 through 10)	\$28,654.
Liabilities		
12	Accounts payable	\$677.
13	Contributions, gifts, grants, etc. payable	
14	Mortgages and notes payable (provide an itemized list below)	
15	Other liabilities (provide an itemized list below)	
16	Total Liabilities (add lines 12 through 15)	\$677.
Fund Balances or Net Assets		
17	Total fund balances or net assets	\$27,977.
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	\$28,654.

19 Itemized financial data

Part VII Foundation Classification

Part VII is designed to classify you as an organization that is either a private foundation or a public charity. Public charity classification is a more favorable tax status than private foundation classification. If you are a private foundation, this part will further determine whether you are a private operating foundation.

1 Select the foundation classification you are requesting from the list below.

- You are described in 509(a)(1) and 170(b)(1)(A)(vi) as an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- You are described in 509(a)(2) as an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- You are described in 509(a)(1) and 170(b)(1)(A)(i) as a church or a convention or association of churches. Complete Schedule A.
- You are described in 509(a)(1) and 170(b)(1)(A)(ii) as a school. Complete Schedule B.
- You are described in 509(a)(1) and 170(b)(1)(A)(iii) as a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete Schedule C.
- You are described in 509(a)(1) and 170(b)(1)(A)(iv) as an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- You are described in 509(a)(1) and 170(b)(1)(A)(ix) as an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university.
- You are described in 509(a)(3) as an organization supporting either one or more organizations described in 509(a)(1) or 509(a)(2) or a publicly supported section 501(c)(4), (5), or (6) organization. Complete Schedule D.
- You are described in 509(a)(4) as an organization organized and operated exclusively for testing for public safety.
- You are a publicly supported organization and would like the IRS to decide your correct classification.
- You are a private foundation.

- 1a** As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check this box to confirm that your organizing document includes these provisions or you rely on state law.

State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or state that you rely on state law.

- 1b** Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? Yes No
If "Yes," complete Schedule H - Section II.

- 1c** Are you a private operating foundation? Yes No

To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations.

Part VII Foundation Classification (continued)

- 1d** Describe how you meet the requirements for private operating foundation status, including how you meet the income test and either the assets test, the endowment test, or the support test. If you've been in existence for less than one year, describe how you are likely to satisfy the requirements for private operating foundation status.

- 2** If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(1) and 170(b)(1)(A)(vi) in existence for five or more tax years, you must have received one-third or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities; or 10% or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities and the facts and circumstances indicate you are a publicly supported organization. Calculate whether you meet this support test for your most recent five-year period.

- i. Did you receive contributions from any person, company, or organization whose gifts totaled more than the 2% amount of line 8 in Part VI-A? Yes No

If "Yes," identify each person, company, or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- ii. Based on your calculations, did you receive at least one-third of your support from public sources or did you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization? Yes No

- 2a** If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(2) in existence for five or more tax years, you must have normally received more than one-third of your support from contributions, membership fees, and gross receipts from activities related to your exempt functions, or a combination of these sources, and not more than one-third of your support from gross investment income and net unrelated business income. Calculate whether you meet this support test for your most recent five-year period.

- i. Did you receive amounts from any disqualified persons? Yes No

If "Yes," identify each disqualified person by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- ii. Did you receive amounts from individuals or organizations other than disqualified persons that exceeded the greater of \$5,000 or 1% of the amount on line 10 of Part VI-A Statement of Revenues and Expenses? Yes No

If "Yes," identify each individual or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- iii. Based on your calculations, did you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income? Yes No

Part VIII Effective Date

In general, a determination letter recognizing exemption of an organization described in section 501(c)(3) is effective as of the date of formation of an organization if: (1) its purposes and activities prior to the date of the determination letter have been consistent with the requirements for exemption; and (2) it has filed an application for recognition of exemption within 27 months from the end of the month in which it was organized.

- 1 Are you submitting this application within 27 months of the end of the month in which you were legally formed? Yes No

If "No," complete Schedule E.

Part IX Annual Filing Requirements

If you fail to file a required information return or notice for three consecutive years, your exempt status will be automatically revoked.

- 1 Certain organizations are not required to file annual information returns or notices (Form 990, Form 990-EZ, or Form 990-N, e-Postcard). If you are granted tax-exemption, are you claiming to be excused from filing Form 990, Form 990-EZ, or Form 990-N? Yes No

If "Yes," are you claiming you are excepted from filing because you are:

- A church or association of churches
- An integrated auxiliary (such as a men's or women's organization, religious school, mission society, or religious group)
- A church-affiliated organization (other than a section 509(a)(3) organization) that is exclusively engaged in managing funds or maintaining retirement programs and is described in Revenue Procedure 96-10, 1996-1 C.B. 577
- A school below college level affiliated with a church or operated by a religious order
- A mission society (other than a section 509(a)(3) supporting organization) sponsored by, or affiliated with, one or more churches or church denominations, if more than half of the society's activities are conducted in, or directed at, persons in foreign countries
- An affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48, 1995-2 C.B. 418 (other than a section 509(a)(3) supporting organization)
- Other (describe)

Part X Signature

- I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, and to the best of my knowledge it is true, correct, and complete.

KATHLEEN RODRIGUEZ

(Type name of signer)

DIRECTOR/CO-EX DIRECTOR

(Type title or authority of signer)

06/07/2024

(Date)



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

KINDFUL RESTORATION
7344 MAGNOLIA AVE STE 110
RIVERSIDE, CA 92504

Date:
06/12/2024
Employer ID number:
92-1178048
Person to contact:
Name: Customer Service
ID number: 31954
Telephone: (877) 829-5500
Accounting period ending:
December 31
Public charity status:
170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
November 28, 2022
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053562010014

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

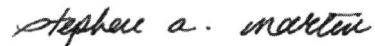
If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements



BA20240774619

B2665-8376 04/16/2024 12:53 PM Received by California Secretary of State



STATE OF CALIFORNIA
Office of the Secretary of State
STATEMENT OF INFORMATION
CA NONPROFIT CORPORATION

California Secretary of State
 1500 11th Street
 Sacramento, California 95814
 (916) 657-5448

For Office Use Only

-FILED-

File No.: BA20240774619

Date Filed: 4/16/2024

Entity Details			
Corporation Name	Kindful Restoration		
Entity No.	5349493		
Formed In	CALIFORNIA		
Street Address of California Principal Office of Corporation			
Street Address of California Office	7344 MAGNOLIA AVE STE 110 RIVERSIDE, CA 92504		
Mailing Address of Corporation			
Mailing Address	7344 MAGNOLIA AVE SUITE 110 RIVERSIDE, CA 92504		
Attention	Kathleen Rodriguez		
Officers			
Officer Name	Officer Address	Position(s)	
KATHLEEN RODRIGUEZ	7344 MAGNOLIA AVE STE 110 RIVERSIDE, CA 92504	Chief Executive Officer	
+ Doug Carnine	7344 MAGNOLIA AVE 110 RIVERSIDE, CA 92504	Chief Financial Officer	
+ Linda Carnine	7344 MAGNOLIA AVE 110 RIVERSIDE, CA 92504	Secretary	
Additional Officers			
Officer Name	Officer Address	Position	Stated Position
None Entered			
Agent for Service of Process			
Agent Name	Kathleen J Rodriguez		
Agent Address	7344 MAGNOLIA AVE STE 110 RIVERSIDE, CA 92504		
Email Notifications			
Opt-in Email Notifications	Yes, I opt-in to receive entity notifications via email.		
Electronic Signature			
<input checked="" type="checkbox"/> By signing, I affirm that the information herein is true and correct and that I am authorized by California law to sign.			
<i>Kathleen Rodriguez</i>	04/16/2024		
Signature	Date		



BA20231817598

B2297-0295 11/30/2023 7:24 PM Received by California Secretary of State



STATE OF CALIFORNIA
Office of the Secretary of State
STATEMENT OF INFORMATION
CA NONPROFIT CORPORATION
 California Secretary of State
 1500 11th Street
 Sacramento, California 95814
 (916) 653-3516

For Office Use Only

-FILED-

File No.: BA20231817598

Date Filed: 11/30/2023

Entity Details			
Corporation Name	Kindful Restoration		
Entity No.	5349493		
Formed In	CALIFORNIA		
Street Address of California Principal Office of Corporation			
Street Address of California Office	7344 MAGNOLIA AVE STE 110 RIVERSIDE, CA 92504		
Mailing Address of Corporation			
Mailing Address	7344 MAGNOLIA AVE SUITE 110 RIVERSIDE, CA 92504		
Attention	Kathleen Rodriguez		
Officers			
	Officer Name	Officer Address	Position(s)
<input checked="" type="checkbox"/>	Ernesto Rodriguez Bello	7344 MAGNOLIA AVE STE 110 RIVERSIDE, CA 92504	Secretary, Chief Financial Officer
<input checked="" type="checkbox"/>	KATHLEEN RODRIGUEZ	7344 MAGNOLIA AVE STE 110 RIVERSIDE, CA 92504	Chief Executive Officer
Additional Officers			
	Officer Name	Officer Address	Position
None Entered			
Agent for Service of Process			
Agent Name	Kathleen J Rodriguez		
Agent Address	7344 MAGNOLIA AVE STE 110 RIVERSIDE, CA 92504		
Email Notifications			
Opt-in Email Notifications	Yes, I opt-in to receive entity notifications via email.		
Electronic Signature			
<input checked="" type="checkbox"/> By signing, I affirm that the information herein is true and correct and that I am authorized by California law to sign.			
<i>kathleen rodriguez</i>		<i>11/30/2023</i>	
Signature	Date		

Conflict of Interest Policy

KINDFUL RESTORATION CONFLICT OF INTEREST POLICY

1. Purpose of Policy. This conflict of interest policy is designed to foster public confidence in the integrity of Kindful Restoration (the “Organization”) and to protect the Organization’s interests when it is contemplating entering a transaction with (or that might benefit) a Disqualified Person.

2. Disqualified Person. “Disqualified Person” is a technical definition because certain federal tax rules apply to transactions between an Organization and its Disqualified Persons to ensure that no Disqualified Person receives an “excess benefit”, with significant excise taxes imposed on individuals for violations of these rules. For that reason, it is crucial for the Organization to (a) understand who its Disqualified Persons are and (b) apply this policy to any transactions with or benefitting those individuals or organizations.

There are several ways that an individual or organization can be a Disqualified Person. Persons in the following categories (or who have been in one of the following categories during the prior five years) are all Disqualified Persons: (1) directors, (2) officers¹, or (3) persons with substantial influence over the Organization.² The family members of the individuals in these roles are also Disqualified Persons.³ Finally, an organization is a Disqualified Person if it is 35% or more owned⁴ in aggregate by Disqualified Persons.

3. Conflict of Interest. A “conflict of interest” is present when (A) a Disqualified Person has a financial interest (direct or indirect) in a transaction that is under consideration by the Organization, and (B) that interest is significant enough that a director, officer, or other person with substantial influence at the Organization may not be able to vote or exercise their influence impartially in the Organization’s best interests. For example, a senior staff member has a conflict of interest when their compensation is being considered for approval. A director likely has a conflict of interest if the Organization is considering purchasing goods or services from a company owned by their family members.

4. Duty to Disclose; Evaluation of Conflict. It is the duty of all directors, officers, and key employees⁵ of this organization to disclose their financial interests (and the financial

¹ The term ‘officers’ is defined to include a president, chief executive officer, chief operating officer, treasurer and chief financial officer, executive director, or any person with the responsibilities of any of these positions.

² Individuals with substantial influence may include an organization’s founder(s), substantial contributor(s), persons with managerial authority or control over a significant portion of an organization’s budget.

³ For this purposes of this policy, family includes spouses, ancestors, children, grandchildren, great-grandchildren, brothers, sisters, and the spouses of their children, grandchildren, great-grandchildren, brothers, and sisters.

⁴ For purposes of this rule, ownership is measured by voting stock for corporations, profits interests for partnerships, and beneficial interests for trusts or estates.

⁵ A “key employee” is a technical term defined in the instructions to Form 990. In short, an individual is a key employee if they earn more than \$150,000 in reportable compensation from the Organization (or related organizations), are among the top 20 most compensated employees of the Organization, and have significant authority at the organization (i.e., authority similar to a director or offer, manages a discrete activity or program that constitutes 10% of the Organization’s activities, assets, income, or expenses, or has or shares control of 10% of the Organization’s budget)

interests of any related individuals or organizations who are Disqualified Persons), with respect to any transaction that is under consideration by the Organization. The disclosure needs to be made to the Board or a Board Committee empowered to approve the transaction (“Committee”) promptly upon the individual becoming aware of the proposed transaction and must include all material facts regarding the financial interests posing a potential conflict.

5. Procedures for Addressing a Conflict of Interest. The Board or Committee receiving that information shall determine (1) if a conflict of interest exists and (2) if so, whether it is appropriate for the Organization to proceed, notwithstanding that conflict. The Disqualified Person(s) (or the director related to them, if applicable) shall not be present during the Board or Committee’s discussion or determination of whether a conflict of interest exists or the evaluation of the transaction, except to answer questions. The Board or Committee shall ascertain that all material facts regarding the transaction and the interested person’s conflict of interest have been disclosed to the Board or Committee, and shall compile appropriate data to evaluate the potential conflict and the transaction.

After exercising due diligence, which may include investigating alternatives that present no conflict, the Board or Committee shall determine whether it is able to find, in good faith and applying their business judgment, that the transaction is in the Organization’s best interest, for its own benefit, and is fair and reasonable to Kindful Restoration. If the Board or Committee is able to make those findings, the majority of members of the Board or Committee then in office may approve the transaction and document their findings pursuant to this policy.

6. Special Rules for Transactions in Which a Director Has a Material Financial Interest. Transactions in which a director has a material financial interest are held to a higher standard. Such transactions must not only be fair and reasonable, they generally should also be the *most advantageous arrangement* available. Whenever practicable, the Board should conduct, and document the findings of, a reasonable investigation as to whether the Organization could obtain a more advantageous arrangement under the circumstances in which a director does not have an interest. A director with a material financial interest in a transaction should always recuse themselves from the vote on the transaction and the vote should generally happen at the Board level (not at Committee). Only if it is not reasonably practicable to obtain advance Board approval may a Committee make a decision regarding a transaction in which a director has a material financial interest and, even then, it must be ratified by the Board at the Board’s next meeting.

7. Recordkeeping. The minutes of any meeting of the Board and any Committee pursuant to this policy shall contain:

- (A) the name of each interested person who disclosed or was otherwise determined to have an interest in a transaction;
- (B) the nature of the interest and whether it was determined to constitute a conflict of interest;
- (C) any alternative transactions considered;
- (D) the members of the Board or Committee who were present during the debate on the transaction, those who voted on it, and to what extent interested persons were excluded from the deliberations;

(E) any comparability data or other information obtained and relied upon by the Board or Committee and how the information was obtained; and

(F) and the result of the vote, including, if applicable, the terms of the transaction that was approved and the date it was approved.

The records must be prepared by the later of the next meeting of the Board or Committee or 60 days after the final action of the Board or Committee with respect to the transaction, and must be approved by the Board or Committee within a reasonable time afterwards.

8. Annual Disclosure and Compliance Statements. Each director, each corporate officer, the top management official, the top financial official, and each key employee of the Organization, and others that the Organization may identify, shall annually sign the Statement of Compliance and Annual Disclosure attached as Exhibit A. All such statements by directors and officers shall be filed with the minutes of the meetings of the Board or Committee; statements by others shall be retained in their personnel files.

9. Violations. If the Board has reasonable cause to believe that a Disqualified Person with a role at the organization has failed to disclose actual or possible conflicts of interest, including those arising from a transaction with a related Disqualified Person, it shall inform such individual of the basis for this belief and afford them an opportunity to explain the alleged failure to disclose. If, after hearing their response and making further investigation as warranted by the circumstances, the Board or Committee determines that the insider has failed to disclose an actual or possible conflict of interest, the Board or Committee shall take appropriate disciplinary and corrective action.

10. Past Transactions. In situations where a transaction involving a conflict of interest is discovered after it has already occurred or begun (because, for example, the interest was inadvertently not disclosed prior to the transaction, or the Organization's leadership did not realize that a review was necessary or advantageous), the Board or Committee shall conduct a review as described above and determine whether disciplinary or corrective action is possible or warranted. In appropriate cases, the Board or Committee may determine, upon completion of the review, that ratification of the transaction is in the Organization's best interest, for its own benefit, and is fair and reasonable to the Organization.

11. Annual Review of Policy. To ensure that the Organization operates in a manner consistent with its charitable purposes and its status as an organization exempt from federal income tax, the Board shall authorize and oversee an annual review of the administration of this conflict of interest policy. The review may be written or oral. The review shall consider the level of compliance with the policy, the continuing suitability of the policy, and whether the policy should be modified and improved.

Exhibit A

KINDFUL RESTORATION

**CONFLICT OF INTEREST POLICY:
STATEMENT OF COMPLIANCE AND ANNUAL DISCLOSURE**

Kindful Restoration follows a conflict of interest policy designed to foster public confidence in our integrity and to protect our interest when we are contemplating entering a transaction or arrangement that might benefit the private interest of a director, a corporate officer, our top management official and top financial official, any of our key employees, any person with substantial influence over Kindful Restoration, or other Disqualified Persons. We have provided you with a copy of Kindful Restoration’s conflict of interest policy and are asking you to confirm your receipt and that you will comply with the policy.

In addition, we are providing you an annual disclosure form. Kindful Restoration must annually file Form 990 with the Internal Revenue Service. In order to complete Form 990 fully and accurately, we need each officer, director and key employee to disclose interests that may pose a potential conflict of interest for purposes of Form 990. A “conflict of interest,” for purposes of Form 990, arises when a person in a position of authority over an organization, such as an officer, director, or key employee, may benefit financially from a decision he or she could make in such capacity, including indirect benefits such as to family members or businesses with which the person is closely associated. Only financial interests must be listed on this disclosure form.

The purpose of this disclosure is to provide the Board of Directors or other governing body with a meaningful opportunity to determine whether a conflict of interest exists, by disclosing any interest that could give rise to a conflict of interest. Complete, accurate disclosure gives the governing body the information it needs to fulfill its fiduciary obligations and to make decisions that are in the best interest of the organization.

By signing below, you hereby:

- Acknowledge that you have received a copy of the conflict of interest policy of Kindful Restoration, have read and understood it, and agree to comply with its terms.
- Represent that you have completed the attached table with all financial interests (and the financial interests of your family members) that you are aware of that could give rise to a conflict of interest in the context of your duties to Kindful Restoration and that you have not previously disclosed in a prior annual statement.

Signature

Date

Printed Name

Annual Disclosure of Family and Financial Interests		
1*	Names of Family Members	
2**	Transactions or arrangements with Kindful Restoration	
3**	Transactions or affiliations with other organizations	
4**	Substantial business or investment holdings	
5**	Transactions or affiliations with businesses	

* Family members refers to: spouses, ancestors, children, grandchildren, great-grandchildren, brothers, sisters, and the spouses of their children, grandchildren, great-grandchildren, brothers, and sisters. Please list all family members that either currently have a business relationship to Kindful Restoration, are in a line of business or employment that could conceivably intersect with Kindful Restoration, or have other financial interests that could conceivably result in a conflict of interest in the context of your duties.

** Rows 2-5 are requesting information regarding both your financial interests and the interests of the family members listed at Row 1.

Overview of Potential Legal Issues

Overview of Potential Legal Issues – Public Charity

Now that we have formed your organization, we are providing this overview to alert you to some of the legal issues and obligations that may come up by virtue of being a tax-exempt organization. For more information, we encourage you to check out our website (www.mill.law/mlc-resources/), our blog (www.mill.law/blog/), or some of the other resources linked below. Of course, the law affecting nonprofits changes from time to time, so we cannot promise that these resources are always up to date or cover every new issue -- but they are a good place to start.

Neither those resources nor this overview are a substitute for legal advice, but hopefully it provides some useful background and helps you identify the right questions to ask.

Non-Profit Governance. Perhaps the most important task for the founders of a new organization is ensuring that the organization is governed properly and that the Board operates in a manner consistent with each director's fiduciary duties to the organization, namely (a) the duty of care and (b) the duty of loyalty. Directors who breach these duties can be held personally liable, including by state Attorneys General that supervise charitable organizations.

As a starting point, we **strongly** urge your organization's directors and officers to familiarize themselves with the organization's Bylaws. In addition to providing a summary to key legal requirements applicable to the organization and establishing the governance structure for the organization, the Bylaws detail the standard of care that directors must observe and procedures for certain actions.¹⁶

It is impossible to comprehensively list all of the aspects of compliant governance, but here are some of the most common issues/recommendations to keep in mind:

- ***Board Meetings.*** Meetings of the Board and Board Committees should be held as often as required by the corporation's governing documents and as needed for the directors to

¹ If your organization has corporate members or individuals with rights to appoint directors or approve certain transactions, it is even more critical to carefully review and regularly consult the Bylaws provisions regarding their rights. Failure to observe such rights can cause actions by the corporation to be invalid or provide these individuals with standing to take legal action against the organization.

To help you figure out which version and when, check out the IRS's website (www.irs.gov/forms-pubs/about-form-990) or ask a qualified tax preparer.

The definition of unrelated business income is complicated -- we are happy to provide additional materials on request.

E.g., California's AG Guide: oag.ca.gov/sites/all/files/agweb/pdfs/charities/publications/guide_for_charities.pdf

⁶⁶ Raffles and similar games, in particular, are the subject of strict regulation and, if not handled correctly, may constitute violations of state criminal law.

exercise their fiduciary duties to the organization. Annual meetings (in person or via conference call), and for some organizations more is strongly advisable. The Board has ultimate responsibility for the organization. While the Board does not need to pre-approve every decision, the Board should approve significant decisions in advance and supervise at a high-level the organization's officers, staff, and activities.

- ***Recordkeeping; Minutes.*** The organization must maintain appropriate corporate records in a minute book, including minutes of each Board meeting and copies of each unanimous written consent. If the organization does not follow proper corporate formalities, it may jeopardize both its tax-exempt status and the limited liability for the individuals operating the organization that the corporate form provides. We are happy to provide advice on the preparation of minutes upon request.
- ***Policies.*** The organization should adopt policies and procedures that govern how it will operate and how it will address certain situations. We always provide a Conflict of Interest Policy for the organizations we form, as following such a policy is critical to avoid legal violations. Other common and useful policies include:
 - Investment Policy;
 - Gift Acceptance Policy
 - Endowment Spending Policy
 - Whistleblower Policy; and
 - Document Retention Policy.

Whether the organization should adopt any or all of these policies depends on the facts and circumstances of the organization's situation -- we are happy to draft or answer questions about any of them.

Tax-Exempt Status and Classification. 501(c)(3) organizations are classified as either (A) public charities or (B) private foundations. As long as your organization obtains an IRS determination letter stating that it is a public charity² and maintains that status, it avoids all of the disadvantages associated with private foundation status, specifically the reduction in tax benefits to donors, an increased level of governmental oversight, and possible excise tax liability. **For this reason, maintaining public charity status is a key priority for most public charities.**

“Publicly supported organizations” maintain their public charity status by meeting one of two mathematical “public support tests”. These tests are complicated and based on the percentage of total support received from public sources. If your organization obtains exemption as a publicly supported organization, the consequences of failing them can be very significant. An accountant or lawyer knowledgeable regarding these tests should review the organization's support on an annual basis, especially in the event of a significant change in the organization's sources of revenue. We are happy to provide more detail on these tests upon request.

² For more information on public disclosure requirements applicable to the determination letter, tax-exemption application, and other documents, see the IRS summary of the topic (www.irs.gov/charities-non-profits/exemptorganization-public-disclosure-and-availability-requirements).

Other public charities maintain their status by either (A) being a certain kind of institution, typically either a church, school, or hospital; or (B) qualifying as a supporting organization to another public charity. While these organization do not need to pass public support tests, they have their own requirements to follow -- we can provide more information upon request.

Filing Requirements; Taxes. Tax-exempt organizations must file various reports with state and federal governments, including tax returns.

- ***Federal Filings.*** Most organizations we work with need to file some version of a Form 990 with the IRS each year.³ Organizations that generate “unrelated business income” may have significant taxes to pay and an additional return to file.⁴ Other filings may be required depending on the organization’s circumstances (e.g., the organization report changes to the organization’s “responsible party” for tax purposes on IRS Form 8822-B. **If you have not yet had a conversation with an accountant that is familiar with nonprofit accounting, we strongly encourage you to do so. Failure to file for three consecutive years will automatically result in the loss of tax-exempt status.**
- ***State Filings.*** In most states, tax-exempt organizations generally need to maintain filings with the state taxing agency and pay applicable taxes (e.g., sales or property taxes), the state Attorney General, and the Secretary of State (or similar agency). Some states (and even some cities or counties) may have additional or fewer requirements for nonprofits doing business or soliciting there. Failure to complete these filings may lead to fines, suspension, or forfeiture of corporate status, or even loss of exemption. We recommend a conversation with a lawyer and/or accountant to make sure you are on top of these filings and in compliance **in ALL states in which you have assets or operations, “do business”, or solicit funds.** Your state’s Attorney General and Secretary of State may also have useful information on their website.⁵

We are happy to provide more information regarding required filings upon request. If you are operating or fundraising in multiple states, note that the rules can be complicated and vary across states, so we recommend consulting with us and establishing a plan for multi-jurisdictional compliance.

Operational Requirements for Tax-Exempt Organizations. To maintain its tax-exempt status, your organization generally needs to remain organized and operated exclusively for its tax-exempt purposes. The safest way to ensure it does so is to continue to operate in a manner consistent with the representations made to the IRS in the application for exemption (including any answers to IRS questions). If you expand beyond those representations and have questions

³ Common exceptions include that foundations may pay DPs not-excessive compensation for services that are reasonable and necessary and constitute personal services (e.g., executive management, accounting, investment, legal).

⁴ If your organization is a private *operating* foundation, it can be exempt from this 5% requirement, but only by satisfying a different requirement that effectively requires a minimum amount of expenditures on *direct* activities.

⁵ The definition of lobbying is a highly technical topic on which we frequently advise clients, particularly those that want to maximize their impact using available guidance and safe harbors. We encourage you to ask for more information if this is relevant to your organization. There is very useful information produced by Bolder Advocacy (<https://www.bolderadvocacy.org>), a program of Alliance for Justice.

about whether your activity is consistent with your tax-exempt purposes, we encourage you to consult legal counsel.

Private Benefit Excess Benefit Transactions. A very common issue for non-profits is navigating transactions between the organization and the private sector, and insiders or DPs in particular (e.g., directors, officers, substantial donors, their family members and companies).

- At a high level, an organization must avoid both “private inurement” and “excessive private benefit” to maintain its exempt status. While these prohibitions are difficult to define with “bright line” rules, we regularly advise organizations on these concepts and how to manage risk when there are transactions that involve significant benefits to insiders or other individuals or organizations in the private sector.
- At the level of individual transactions, a public charity should follow certain procedures as to transactions with insiders to avoid engaging in an “excess benefit transactions” -- fundamentally, the organization must be careful to ensure that any transactions with insiders are at fair market value, or are more favorable to the charity. There are also procedural rules and standards under corporate law, the organization’s Bylaws, and the organization’s Conflict of Interest Policy that should be followed closely, with careful documentation.
- The organization should be aware that, when it comes to executive and/or highly-compensated employees, there may be additional rules that come into play under federal or state law. For example, IRC Section 4960 imposes an excise tax on compensation above \$1M and certain other payments. California’s Nonprofit Integrity Act requires Board approval and certain findings regarding CEO or CFO compensation. We recommend obtaining advice on these transactions and assistance in documenting the Board’s decision.

There is significant information regarding these rules on our website and elsewhere, but we encourage you to reach out to legal counsel if you have questions about whether transactions or relationships with insiders are creating legal risk for your organization.

Political Activity. 501(c)(3) public charities are prohibited from *any* partisan election activity but can do an *insubstantial* amount of lobbying. The definition of lobbying and how “insubstantial” is measured is a highly technical topic on which we frequently advise clients, particularly those that want to maximize their impact using available guidance and safe harbors. We encourage you to ask for more information if this is relevant to your organization. There is very useful information produced by Bolder Advocacy (<https://www.bolderadvocacy.org>), a program of Alliance for Justice. *Note that our focus is on federal tax law compliance -- there may be additional rules under federal and state lobbying and campaign finance laws to consider. We may be able to provide referrals to qualified experts in those areas upon request.*

Charitable Solicitation. Organizations soliciting charitable contributions should be aware that many states, including California, have enacted comprehensive statutory schemes regulating charitable solicitations directed to the public. While these statutes vary, they generally require

registration by the charitable organization and its fundraising agents, and certain disclosures in the course of solicitation, with monetary penalties imposed for noncompliance. If the Charity intends to solicit donations from the public, and especially if the Charity intends to use the services of a professional fundraiser, participate in a commercial co-venture, use raffles or other gaming⁶ to raise funds, or engage in multi-state solicitation campaigns, you should consult us or another attorney or other professional familiar with these rules.

Substantiation. In addition, 501(c)(3) organizations should be aware of certain substantiation requirements (e.g., a receipt including certain language, including even more specific requirements for “quid pro quid” gifts with a return benefit of \$75). For a detailed summary of these requirements, see the IRS’s Publication 1771 (<https://www.irs.gov/pub/irs-pdf/p1771.pdf>).

Foreign Activities. If the organization engages in activities in foreign countries, directly (e.g., an office or employee in another country) or indirectly (e.g., through grants to foreign organizations), it is possible that it may become subject to the laws of other countries. There are also US rules relating to foreign accounts and assets (e.g., FBAR reporting) with strict penalties for non-compliance. For these reasons, we strongly recommend that any organization with foreign operations or assets consult qualified legal counsel and/or accountants on these issues.

Foreign Grantmaking. Making grants to foreign organizations or foreign individuals comes with very specific rules and requirements, and we recommend obtaining specific advice from us or other qualified legal counsel before making grants to foreign organizations. For more information on foreign grantmaking, including issues relating to certain anti-terrorism measures under federal law, see <https://www.cof.org/topic/global-grantmaking>, prepared by the Council on Foundations. We regularly advise on these issues and are happy to provide grant agreements, advice, and recommendations.

Employees. With some modifications, tax-exempt organizations largely deal with the same rules regarding employees that any for-profit business does (e.g., payroll taxes and withholding, various federal, state, and local rules regarding compensation, benefits, workplace conditions, etc.). As with for-profit organizations, correctly classifying employees and independent contractors is critically important. Liability for non-compliance can be significant and, in some cases, accrue to directors personally. We are not employment lawyers but encourage you to consult experts knowledgeable in these matters when hiring your first employees or contractors.

Intellectual Property. For many non-profits, some of their most valuable assets are intellectual property (e.g., copyright in written material, trademarks in logos or marks, patents in inventions). Protecting valuable intellectual property often requires the assistance of counsel with expertise in intellectual property. We are not intellectual property lawyers, but we are happy to discuss your intellectual property issues in order to help you locate appropriate counsel, if you have not done so already.

⁶ There is an exception from expenditure responsibility for the “foreign equivalent” of public charities but that determination requires a specific process. We recommend obtaining legal advice before relying on this exception.

As noted above, this overview is not legal advice and should not be used as a substitute for legal advice. If you need legal advice on any of the above issues, we encourage you to reach out and we would be happy to either help you directly or point you in the right direction.