

1962819

ARTICLES OF INCORPORATION

OF

RWA ON-LINE

FILED
In the office of the Secretary of State
of the State of California

FEB 27 1996

I

The name of this corporation is RWA ON-LINE

Bill Jones
BILL JONES, Secretary of State

II

A. This corporation is a nonprofit mutual benefit corporation organized under the Nonprofit Mutual Benefit Corporation Law. The purpose of this corporation is to engage in any lawful act or activity for which a corporation may be organized under such law.

B. The specific purpose of this corporation is to promote excellence in romantic fiction, to help writers become published and establish careers in their writing field, and to provide continuing support for writers within the romance publishing industry.

III

The name and address in the State of California of this corporation's initial agent for service of process is:

Betty A. Babas
3267 Hidden Valley Drive
Santa Rosa, CA 95404-1833

IV

Notwithstanding any of the above statements of purposes 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 purposes of this corporation.

Dated:

August 23, 1995

I hereby declare that I am the person who executed the foregoing Articles of Incorporation, which execution is my act and deed.

Betty A. Babas
Betty A. Babas



STATE OF CALIFORNIA

FRANCHISE TAX BOARD

P.O. BOX 1286
RANCHO CORDOVA, CA. 95741-1286

February 27, 1996

In reply refer to
340:G :PTS

RWA ON-LINE
C/O BETTY A. BABAS
3267 HIDDEN VALLEY DRIVE
SANTA ROSA CA 95404-0000

Purpose : PROFESSIONAL ASSOCIATION
Code Section : 23701e
Form of Organization : Corporation
Accounting Period Ending: December 31
Organization Number : RWA ON-LINE

You are exempt from state franchise or income tax under the section of the Revenue and Taxation Code indicated above.

This decision is based on information you submitted and assumes that your present operations continue unchanged or conform to those proposed in your application. Any change in operation, character, or purpose of the organization must be reported immediately to this office so that we may determine the effect on your exempt status. Any change of name or address also must be reported.

In the event of a change in relevant statutory, administrative, judicial case law, a change in federal interpretation of federal law in cases where our opinion is based upon such an interpretation, or a change in the material facts or circumstances relating to your application upon which this opinion is based, this opinion may no longer be applicable. It is your responsibility to be aware of these changes should they occur. This paragraph constitutes written advice, other than a chief counsel ruling, within the meaning of Revenue and Taxation Code Section 21012 (a)(2).

You may be required to file Form 199 (Exempt Organization Annual Information Return) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. See annual instructions with forms for requirements.

You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax under Section 23731 of the Code. In this event, you are required to

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file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 5th month (4 1/2 months) after the close of your annual accounting period.

If the organization is incorporating, this approval will expire unless incorporation is completed with the Secretary of State within 60 days.

Exemption from federal income or other taxes and other state taxes requires separate applications.

P SHEK

EXEMPT ORGANIZATION UNIT

CORPORATION AUDIT SECTION

Telephone (916) 845-4171

EO :

cc: SECRETARY OF STATE

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