

FILED

OCT 01 2014

TRAVIS K. LINDEMAN
CLERK OF SUPREME COURT
BY *[Signature]*
CHIEF DEPUTY CLERK

IN THE SUPREME COURT OF THE STATE OF NEVADA

IN THE MATTER OF
AMENDMENTS TO SUPREME
COURT RULE 216: CLIENT
INTEREST BEARING TRUST
ACCOUNTS

ADKT NO.: 0479

REQUEST TO APPROVE
RESERVE FUNDS; STATUS
REPORT ON (i) CONVERSION
OF NEVADA BAR
FOUNDATION TO PUBLIC
CHARITY AND (ii) IOLTA
PROGRAM MANAGEMENT

COMES NOW the State Bar of Nevada and the Nevada Bar Foundation and file a Request to Approve Reserve Funds and a Status Report on: (i) Conversion of the Nevada Bar Foundation to Public Charity and (ii) IOLTA Program Management.

Request for Approval of IOLTA Reserves

On June 19, 2014, the Court entered into an Order amending Supreme Court Rule 216 ("the Order Amending SCR 216") regarding client interest bearing trust accounts. This Order amended SCR 216 (1)(a) to require the amount of IOLTA revenue held in reserve be approved by the Court. The Order states, "Substantially all IOLTA funds, *after adequate reserves (as approved by the Supreme Court) and reasonable expenses*, shall be disbursed for the purposes of providing legally related services to the poor, to victims of domestic violence, and to children protected by or in need of protection of the juvenile court." (Emphasis added)

Since the Court's Order Amending SCR 216 went into effect, the Nevada Bar Foundation has acted swiftly to implement the IOLTA program as directed. At its first meeting on September 4, 2014, the Foundation's Board of Trustees ("the

1 Board”) approved a Financial Matters Policy, which includes, among other things,
2 the Foundation’s policy on establishing and maintaining a reserve fund, referred to
3 as the “Board-Designated IOLTA Fund.”

4 The Board considered the need for a reserve fund and noted past instances
5 when legal service organizations were in need of emergency funding, notably in
6 2007, when the economic downturn left providers in need of emergency bridge
7 funding. The Board decided to recommend to the Court for approval that no more
8 than ten percent of IOLTA funding received annually be held as reserves for
9 emergency funding requests. The Nevada Bar Foundation submits its Financial
10 Matters Policy to the Court (attached hereto as Exhibit 1) for approval of a Board-
11 Designated IOLTA Fund not to exceed ten percent of annual IOLTA income.

12 The Nevada Bar Foundation Board of Trustees is scheduled to review and
13 approve all grant requests on November 12, 2014. The Foundation respectfully
14 requests the Court’s approval of the Board-Designated IOLTA Fund prior to
15 November 12, 2014, so that it may approve grants in accordance with the total
16 funding available.

17 **Conversion to Public Charity Status**

18 The Court’s July 31, 2014 Order required the Nevada Bar Foundation to
19 convert its status from a private foundation to a public charity in order to avoid
20 excise tax liability and maximize charitable benefit. On August 27, 2014, the
21 Nevada Bar Foundation filed with the Internal Revenue Service a notice to
22 terminate its private foundation status as of December 31, 2014, and operate as a
23 Section 509(a)(2) public charity for a 60-month period beginning January 1, 2015.
24 The Foundation’s notice to terminate its private foundation status is attached
25 hereto as Exhibit 2.

1 **Report on Nevada Bar Foundation Activities**

2 The following report is submitted to the Court for its information regarding the
3 Foundation's activities to date regarding the IOLTA program management:

4 **1. Articles of Incorporation:** On August 5, 2014, the Nevada Bar Foundation
5 filed its Amended and Restated Articles of Incorporation with the Nevada
6 Secretary of State's Office. The Amended and Restated Articles (attached hereto
7 as Exhibit 3) reflect the current purpose of the Foundation and are consistent with
8 Nevada Revised Statute Chapter 82 and SCR 216.

9 **2. Bylaws of the Board of Trustees:** At its September 4, 2014 meeting, the
10 Nevada Bar Foundation Board of Trustees voted to amend its Bylaws, to among
11 other things, accept the responsibility and duty to become the lawful recipient of
12 the funds constituting interest on lawyers' trust accounts designated by the State
13 Bar of Nevada Board of Governors and approved by the Court. The Bylaws also
14 establish standing committees for the management of the IOLTA program,
15 including: audit; budget; IOLTA grant; investment; banking; and fundraising
16 committees. The Bylaws of the Board of Trustees is attached hereto as Exhibit 4.

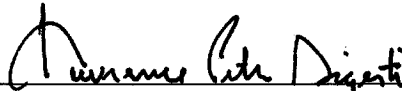
17 **3. Grant Application:** At its September 4, 2014 meeting, the Nevada Bar
18 Foundation Board of Trustees approved the 2014 Grant Application (attached as
19 Exhibit 5), which has been distributed to interested parties throughout Nevada.
20 The grant process will continue to operate within the same timeframe as years past
21 in order to avoid any disruption in funding.

22 **4. Transfer of IOLTA Funds:** On August 26, 2014 the Court clarified its
23 July 31, 2014 Order, part of which directed the transfer of IOLTA funds on
24 September 2, 2014. The transfer of funds to accounts held in the name of the
25 Nevada Bar Foundation IOLTA accounts occurred. Attached as Exhibit 6 is an

1 accounting of funds transferred and received to date by the Nevada Bar
2 Foundation.

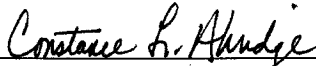
3
4 Respectfully submitted this 17th day of September 2014.

5
6 STATE BAR OF NEVADA
BOARD OF GOVERNORS

7 

8 LAURENCE P. DIGESTI, President -Elect
9 Nevada Bar No. 88
State Bar of Nevada
10 600 E. Charleston Boulevard
11 Las Vegas, NV 89104
12 (702) 382-2200

13 NEVADA BAR FOUNDATION

14 

15 CONSTANCE AKRIDGE, President
16 Nevada Bar No. 3353
State Bar of Nevada
17 600 E. Charleston Boulevard
18 Las Vegas, NV 89104
19 (702) 382-2200
20
21
22
23
24
25

EXHIBIT 1



Financial Matters Policy

The Nevada Bar Foundation (NBF) was incorporated in 1997 as the 501(c)(3) charitable arm of the State Bar of Nevada. The NBF was organized to support charitable giving related to access to justice and legal education programs.

In 2014, the NBF assumed management of the Interest on Lawyer Trust Accounts (IOLTA) program, including the making of annual grants to organizations that promote access to justice through direct legal services to the poor, to victims of domestic violence and to children protected by or in need of protection of the juvenile court.

The policies set forth in this document reflect the nature of the NBF's IOLTA and non-IOLTA financial responsibilities.

General

General Policy: All funds paid to the NBF will be received by the President, Treasurer or Secretary, acting for and on behalf of the NBF in a checking account or accounts with a commercial bank or financial institution. The President, Treasurer or Secretary will make all disbursements from such accounts.

Audits: The books of the NBF's accounts must be audited annually, unless otherwise directed by the Board of Trustees.

Check Signatures: Cash disbursements of \$2,000 or more require two signatures. The President, Secretary and Treasurer are authorized signatories on NBF accounts.

Contracts: The President, Treasurer and Secretary are authorized to execute contracts on behalf of the NBF consistent with the approved budget for obligations less than \$10,000. Contracts obligating the NBF to amounts greater than \$10,000 or in excess of one year will require the approval of the NBF Board of Trustees.

Annual Budget: An annual budget will be prepared for review and approval by the Board of Trustees. A financial report will be emailed monthly noting variations from the approved budget.

Operating Account: The NBF will maintain two operating accounts; an IOLTA operating account for the management of the IOLTA program and an operating account for the NBF's non-IOLTA programs. Operating accounts for IOLTA and non-IOLTA will maintain cash sufficient to sustain an acceptable level of operation and continued operation if the standard level of income is interrupted by unforeseen events.

Reserves

Designated Accounts: Separate designated accounts will be established and maintained as NBF-authorized designated funds as follows:

- (a) *Board-Designated IOLTA Fund.* Established through as designation IOLTA funds as approved by the Court and designated for emergency grants to organizations which may sustain unexpected a shortfall in other sources of funding or in the event of a shortfall in IOLTA income. No more than ten percent of annual IOLTA income shall be set aside in the Board-Designated IOLTA Fund.
- (b) *Board-Designated non-IOLTA Fund.* Established with the accumulation of non-IOLTA funds acquired through donations, endowments, fundraising and other sources of income. This Fund is maintained for the continued operation of the NBF. No more than ten percent of non-IOLTA income shall be set aside in the Board-Designated non-IOLTA Fund.

Investments

Investment Policy: This investment policy sets forth the management of investment risk and the optimization of investment returns for both IOLTA and non-IOLTA funds.

Reviews: On an annual basis, or as deemed necessary, the Board of Trustees will review the mix of investments for surplus funds to ensure the funds are managed in a fiscally sound manner and to achieve the highest return on investments.

Investment Manager: The Board of Trustees may charge contracted State Bar of Nevada staff to invest funds according to the investment plan set forth in this policy. Or, the Board of Trustees may contract with an investment manager for professional investment services. The selection of an investment manager shall be the subject of a request for proposal procedure every three years. The investment manager will monitor the various investment alternatives and select securities which best meet the NBF's overall, long-term goals.

Investment Criteria: Investment funds may be placed in:

- (a) Commercial banking or savings accounts;
- (b) Certificates of deposit;
- (c) Bonds and debentures of the United States, the maturity dates of which shall not extend more than 10 years from the date of purchase;
- (d) Bills and Notes of the United States Treasury, the maturity date of which is not more than 10 years from the date of purchase;
- (e) Obligations of the United States Postal Service for the Federal National Mortgage Association, the maturity date of which is not more than 10 years from the date of purchase; and
- (f) Bonds of federal agencies, where underwritten by or payment is guaranteed by the United States.

Reimbursements

Expense Reimbursements: NBF Trustees, staff and members of any standing committee or taskforce named by the Board of Trustees will be reimbursed for their expenses in accordance with this policy when acting in their official capacities. Expenses of spouses or guests will not be reimbursed except as specifically approved by the Board of Trustees. The NBF must receive requests for expense reimbursement no later than 45 days after the expense has been incurred. If the expense reimbursement form is not submitted within 45 days after the meeting, it must be submitted not later than 45 days after year-end and include justification as to why it was not timely submitted. If these two requirements are not met, reimbursement will not be paid. Supporting documentation in the form of original receipts or copies of original receipts must be submitted with all requests for reimbursement.

Eligible Expenses: Eligible reimbursable expenses while on official business include the following:

- (a) *Out-of-State Travel:* Out-of-state travel will be reimbursed for those persons and meetings set forth in the NBF's annual budget or as otherwise approved by the Board of Trustees.
- (b) *Board Meetings:* Board members will be reimbursed for expenses incurred for attendance at Board meetings.
- (c) *Transportation:* Use of a personal automobile is reimbursed at the allowable IRS rate. Airfare is reimbursed at the actual cost of coach fare. Actual cost of taxi, bus or other public transportation is reimbursable. Actual cost of car rental at economy car rate when other transportation is not readily available is reimbursable.
- (d) *Lodging:* Actual cost for a moderately priced, double-occupancy room, except when the location of the meeting or conference requires other arrangements. Receipts for lodging must be attached to the reimbursement form.
- (e) *Meals:* Reimbursement for meals will be made at actual cost of the meal provided that it meets the standard of reasonableness. Meals purchased for persons other than the Board of Trustees in the course of official NBF business will be reimbursed at actual cost with submission of receipts and an explanation of how it meets the standard of reasonableness. Official dinners, meetings or banquets of the NBF, which eligible persons and their spouses or guests are expected to attend will be paid for by the NBF and, if not, will be eligible for reimbursement.
- (f) *Miscellaneous Costs:* Telephone, postage, office expense, registration fees and other legitimate business expenses will be reimbursed at actual cost with submission of receipts or an explanation of the business purpose of the expense.

EXHIBIT 2



August 27, 2014

Internal Revenue Service
TE/GE Customer Account Services
P.O. Box 2508
Cincinnati, OH 45201

The following private foundation intends to terminate its private foundation status as of December 31, 2014.

Name: Nevada Bar Foundation
600 East Charleston Blvd.
Las Vegas, NV 89104

EIN: 88-0399023

Tax Year-End: December 31

The Nevada Bar Foundation intends to terminate its status as a private foundation under the 60-month rule of IRC Sec. 507(b)(1)(B) by operating as a Section 509(a)(2) public charity for a 60-month period beginning January 1, 2015.

Sincerely,

Kimberly Farmer
Secretary

Nevada Bar Foundation
EIN #88-0399023

Table of Contents

Check for \$400.00

Form 8940

Copy of Notice to Terminate Private Foundation status

Form 1023 pages 1, 2, 10, 11 and 12

Statement of Activities

5-year budget

Articles of Incorporation

Amendment to Articles of Incorporation

STATE BAR OF NEVADA
OPERATING ACCOUNT
600 EAST CHARLESTON BOULEVARD
LAS VEGAS, NEVADA 89104
702-382-2200



BANK OF NEVADA
2700 WEST SAHARA
LAS VEGAS, NV 89102

94-177/1224

35063

8/27/2014

PAY TO THE
ORDER OF

U.S. Treasury

\$ **400.00

Four Hundred and 00/100***** DOLLARS

U.S. Treasury

TWO SIGNATURES REQUIRED OVER \$2,000

MEMO

THIS DOCUMENT CONTAINS HEAT SENSITIVE INK. TOUCH OR PRESS HERE - RED IMAGE DISAPPEARS WITH HEAT.

⑈035063⑈ ⑆122401778⑆ 0120067374⑈

STATE BAR OF NEVADA

U.S. Treasury

Date	Type	Reference
8/27/2014	Bill	

Original Amt.
400.00

Balance Due
400.00

8/27/2014
Discount
Check Amount

35063

Payment
400.00
400.00

Bank of Nevada-Main

400.00

STATE BAR OF NEVADA

U.S. Treasury

Date	Type	Reference
8/27/2014	Bill	

Original Amt.
400.00

Balance Due
400.00

8/27/2014
Discount
Check Amount

35063

Payment
400.00
400.00

Bank of Nevada-Main

400.00

**Request for Miscellaneous
Determination**
Under Section 507, 509(a), 4940, 4942, 4945, and
6033 of the Internal Revenue Code

OMB No. 1545-2211

Use the instructions to complete this form. A User Fee must be attached to this form, if required. For user fee information or additional help, visit our website at www.irs.gov/efo or call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. If the required information and documents are not submitted with payment of the appropriate user fee, the form may be returned to you.

Part I Identification of Organization

1a Full Name of Organization

NEVADA BAR FOUNDATION

b Address (number, street and room/suite) If a P.O. Box, see instructions.

600 EAST CHARLESTON BLVD.

c City

LAS VEGAS

d State

NV

e Zip Code + 4

89104

2 Employer Identification Number

88-0399023

**3 Month Tax Year
Ends (MM)**

12

4 Person to Contact if More Information is Needed

MARC MERSOL

5 Contact Telephone Number

702-382-2200

6 Fax Number (optional)

7 User Fee Submitted

\$400

Part II Type of Request

8 Please select the item(s) below that best describe your request. Using an attachment, provide a detailed explanation of your request. Be sure to include the organization's name and EIN on each additional sheet.

- a ☐ Advance approval of certain set-asides described in section 4942(g)(2)
- b ☐ Advance approval of voter registration activities described in section 4945(f)
- c ☐ Advance approval of scholarship procedures described in section 4945(g)
- d ☐ Exemption from Form 990 filing requirements
- e ☐ Advance approval that a potential grant or contribution constitutes an "unusual grant"
- f ☐ Change in Type (or initial determination of Type) of a section 509(a)(3) organization
- g ☐ Reclassification of foundation status, including a voluntary request from a public charity for private foundation status
- h ☒ Termination of private foundation status under section 507(b)(1)(B)—advance ruling request
- i ☐ Termination of private foundation status under section 507(b)(1)(B)—60-month period ended

Under penalties of perjury, I declare that I have examined this application, including accompanying statements and schedules, and to the best of my knowledge and belief, it is true, correct, and complete.

**Please
Sign
Here**


(Signature of Officer, Director, Trustee or other authorized official.)

08/27/14
(Date)

KIMBERLY FARMER

(Type or print name of signer)

SECRETARY

(Type or print title or authority of signer)

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37756H

Form **8940** (Rev. 6-2011)





August 27, 2014

Internal Revenue Service
TE/GE Customer Account Services
P.O. Box 2508
Cincinnati, OH 45201

The following private foundation intends to terminate its private foundation status as of December 31, 2014.

Name: Nevada Bar Foundation
600 East Charleston Blvd.
Las Vegas, NV 89104

EIN: 88-0399023

Tax Year-End: December 31

The Nevada Bar Foundation intends to terminate its status as a private foundation under the 60-month rule of IRC Sec. 507(b)(1)(B) by operating as a Section 509(a)(2) public charity for a 60-month period beginning January 1, 2015.

Sincerely,

Kimberly Farmer
Secretary

Form **1023**
(Rev. December 2013)
Department of the Treasury
Internal Revenue Service

**Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code**

(00) OMB No. 1545-0056

Note: If exempt status is approved, this application will be open for public inspection.

► (Use with the June 2006 revision of the Instructions for Form 1023 and the current Notice 1382)

Use the instructions to complete this application and for a definition of all bold items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at www.irs.gov for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I - XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document)		2 c/o Name (if applicable)	
NEVADA BAR FOUNDATION			
3 Mailing address (Number and street) (see instructions)	Room/Suite	4 Employer Identification Number (EIN)	
600 EAST CHARLESTON BLVD		88-0399023	
City or town, state or country, and ZIP + 4		5 Month the annual accounting period ends (01 - 12)	
LAS VEGAS, NV 89104			
6 Primary contact (officer, director, trustee, or authorized representative) a Name: KIMBERLY FARMER		b Phone: 702-317-1405	
		c Fax: (optional)	
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative.		<input type="checkbox"/> Yes <input type="checkbox"/> No	
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role.		<input type="checkbox"/> Yes <input type="checkbox"/> No	
9a Organization's website: WWW.NVBAR.ORG			
b Organization's email: (optional)			
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.		<input type="checkbox"/> Yes <input type="checkbox"/> No	
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		12 / 19 / 1997	
12 Were you formed under the laws of a foreign country? If "Yes," state the country.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part II Organizational Structure

You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. (See instructions.) **DO NOT file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

- 1 Are you a **corporation**? If "Yes," attach a copy of your articles of incorporation showing certification of filing with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification. ☐ Yes ☐ No
- 2 Are you a **limited liability company (LLC)**? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application. ☐ Yes ☐ No
- 3 Are you an **unincorporated association**? If "Yes," attach 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. ☐ Yes ☐ No
- 4a Are you a **trust**? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments. ☐ Yes ☐ No
- b Have you been funded? If "No," explain how you are formed without anything of value placed in trust. ☐ Yes ☐ No
- 5 Have you adopted **bylaws**? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected. ☐ Yes ☐ No

Part III Required Provisions in Your Organizing Document

The following questions are designed to ensure that when you file this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3). Unless you can check the boxes 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.** Submit your original and amended organizing documents (showing state filing certification if you are a corporation or an LLC) with your application.

- 1 Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. Location of Purpose Clause (Page, Article, and Paragraph): PAGE 1, PARAGRAPH 5 ☒
- 2a Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c. ☒
- 2b If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. AMENDMENT TO ARTICLES OF INCORP. PARA 14
- 2c See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state: ☐

Part IV Narrative Description of Your Activities

Using an attachment, describe your *past*, *present*, and *planned* activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

- 1a List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual **compensation**, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)

Part IX Financial Data (Continued)**B. Balance Sheet (for your most recently completed tax year)**

Year End:

(Whole dollars)

Assets		
1	Cash	1
2	Accounts receivable, net	2
3	Inventories	3
4	Bonds and notes receivable (attach an itemized list)	4
5	Corporate stocks (attach an itemized list)	5
6	Loans receivable (attach an itemized list)	6
7	Other investments (attach an itemized list)	7
8	Depreciable and depletable assets (attach an itemized list)	8
9	Land	9
10	Other assets (attach an itemized list)	10
11	Total Assets (add lines 1 through 10)	11
Liabilities		
12	Accounts payable	12
13	Contributions, gifts, grants, etc. payable	13
14	Mortgages and notes payable (attach an itemized list)	14
15	Other liabilities (attach an itemized list)	15
16	Total Liabilities (add lines 12 through 15)	16
Fund Balances or Net Assets		
17	Total fund balances or net assets	17
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	18
19	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain. <input type="checkbox"/> Yes <input type="checkbox"/> No	

Part X Public Charity Status

Part X is designed to classify you as an organization that is either a **private foundation** or a **public charity**. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a **private operating foundation**. (See instructions.)

1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. ☐ Yes ☒ No
If you are unsure, see the instructions.

b 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 the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2. ☐

2 Are you a private operating foundation? 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. If "Yes," go to line 3. If "No," go to the signature section of Part XI. ☐ Yes ☐ No

3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. ☐ Yes ☐ No

4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? ☐ Yes ☐ No

5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.

The organization is not a private foundation because it is:

a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A. ☐

b 509(a)(1) and 170(b)(1)(A)(ii)—a school. Complete and attach Schedule B. ☐

c 509(a)(1) and 170(b)(1)(A)(iii)—a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C. ☐

d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D. ☐

Part X Public Charity Status (Continued)

- e 509(a)(4)—an organization organized and operated exclusively for testing for public safety. ☐
- f 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit. ☐
- g 509(a)(1) and 170(b)(1)(A)(vi)—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. ☐
- h 509(a)(2)—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). ☒
- i A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status. ☐

6 If you checked box g, h, or i in question 5 above, you must request either an **advance** or a **definitive ruling** by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.

- a **Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at www.irs.gov or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling. ☒

Consent: Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

For Organization

(Signature of Officer, Director, Trustee, or other authorized official)

KIMBERLY FARMER

(Type or print name of signer)

SECRETARY

(Type or print title or authority of signer)

(Date)

08/27/14

For IRS Use Only

IRS Director, Exempt Organizations

(Date)

- b **Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii). ☐

- (i) (a) Enter 2% of line 8, column (e) on Part IX-A, Statement of Revenues and Expenses. ☐
- (b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box. ☐
- (ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A, Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box. ☐
- (b) For each year amounts are included on line 9 of Part IX-A, Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A, Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box. ☐

- 7 Did you receive any unusual grants during any of the years shown on Part IX-A, Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. ☐ Yes ☐ No


Part XI User Fee Information

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed \$10,000 annually over a 4-year period, you must submit payment of \$850. If your gross receipts have not exceeded or will not exceed \$10,000 annually over a 4-year period, the required user fee payment is \$400. See instructions for Part XI, for a definition of **gross receipts** over a 4-year period. Your check or money order must be made payable to the United States Treasury. *User fees are subject to change. Check our website at www.irs.gov and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.*

- 1 Have your annual gross receipts averaged or are they expected to average not more than \$10,000? ☐ Yes ☐ No
 If "Yes," check the box on line 2 and enclose a user fee payment of \$400 (Subject to change—see above).
 If "No," check the box on line 3 and enclose a user fee payment of \$850 (Subject to change—see above).
- 2 Check the box if you have enclosed the reduced user fee payment of \$400 (Subject to change). ☐
- 3 Check the box if you have enclosed the user fee payment of \$850 (Subject to change). ☐

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, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please
Sign
Here


 (Signature of Officer, Director, Trustee, or other
 authorized official)

KIMBERLY FARMER

(Type or print name of signer)

(Date)

SECRETARY

(Type or print title or authority of signer)

Reminder: Send the completed Form 1023 Checklist with your filled-in-application.

Form 1023 (Rev. 12-2013)

Activities

The Nevada Bar Foundation was incorporated in 1997 as the 501(c)(3) charitable arm of the State Bar of Nevada. The Foundation was organized to support charitable giving related to access to justice and legal education programs.

Historically, the Nevada Bar Foundation has held grant funds and donations used for law related education (LRE) such as We the People, Project Citizen and the Mock Trial program. The LRE program was funded primarily through Federal grants, up through a couple years ago, when grant funding dried up and the program funding was moved to the State Bar of Nevada. Since that time, the NBF has remained relatively dormant, with some funds accruing from a Nevada Humanities grant and through bar dues check off donations. In 2013, the Nevada Bar Foundation reconstituted its Board of Trustees, with a goal of raising funds that would support a grant writing program for law related education and other non-profit providers. However, before that project could begin in earnest, the Foundation received notice from the Nevada Supreme Court that management of the Interest on Lawyer Trust Accounts (IOLTA) program would be transferring from another non-profit foundation to the Nevada Bar Foundation. Management of the IOLTA program will begin August 31, 2014.

Going forward, the Nevada Bar Foundation activities will consist of:

- Making grants from IOLTA funds to organizations that promote access to justice through direct legal services to the poor, to victims of domestic violence and to children protected by or in need of protection of the juvenile court. The NBF will also make grants to law related educational programs for the public.
- Develop banking relationships to encourage more banks to accept IOLTA accounts and to increase IOLTA rates above the mandatory minimums.
- Fundraising activities to support law related education programs. For example, the Foundation may support the 2018 National Mock Trial Competition in Nevada. This program is estimated to require between \$150,000 - \$200,000 in expenses.
- Support the Access to Justice Commission's One Promise Nevada campaign which raises awareness about the need for pro bono services and provides funding to legal service providers who deliver pro bono services to the poor.

	9/1/14 - 12/31/14	FY2015	FY2016	FY2017	FY2018	FY2019
IOLTA Revenue						
Interest Income (I4115)	\$5,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
IOLTA Income (I4120)	50	\$1,900,000	\$1,950,000	\$2,000,000	\$2,000,000	\$2,000,000
Total IOLTA Revenue	\$5,000	\$1,912,000	\$1,912,000	\$1,962,000	\$2,012,000	\$2,012,000
NON-IOLTA Revenue						
Donations (N4315)	\$7,583	\$3,000	\$4,500	\$4,500	\$4,500	\$4,500
Donations - ATIC Dedicated (N4320)	\$42,570	\$45,000	\$50,000	\$55,000	\$60,000	\$65,000
Interest Income (N4325)	\$30	\$70	\$70	\$70	\$70	\$70
Total Non-IOLTA Revenue	\$49,153	\$48,070	\$54,570	\$59,570	\$64,570	\$69,570
TOTAL NSF REVENUE	\$48,183	\$1,960,070	\$1,966,570	\$2,021,570	\$2,076,570	\$2,081,570

[illegible]

	\$500	\$500	\$500	\$500	\$500	SBN In-kind donation.
Technology/Telephone	\$500	\$500	\$500	\$500	\$500	
Trustee Travel	\$700	\$2,000	\$2,000	\$2,000	\$2,000	Two in-person meetings per year; travel to-from Reno/Las Vegas x 4 trustees.
Staff Travel	\$0	\$500	\$500	\$500	\$500	Two person travel to Reno 1x/year
Total Non-ICMTA Expenses	\$7,296	\$32,650	\$32,650	\$32,650	\$32,650	
TOTAL NBF EXPENSES	\$37,136	\$1,923,950	\$1,974,100	\$2,024,100	\$2,024,100	
Net Increase (Decrease) in Funds	\$11,047	\$36,120	(\$7,530)	(\$2,530)	\$52,470	

FILED
BY THE OFFICE OF THE
SECRETARY OF STATE OF THE
STATE OF NEVADA

DEC 19 1997
78680-97
DEAN HELLER SECRETARY OF STATE
D.H.

ARTICLES OF INCORPORATION

OF

NEVADA BAR FOUNDATION

DEC 19 1997
2:00
\$25
JK

No. _____

The undersigned, to form a nonprofit corporation under Chapter 82 of the Nevada Revised Statutes, certifies that:

1. **NAME:** The name of the corporation is the NEVADA BAR FOUNDATION.
2. **TERM:** The term, or life, of the corporation shall be perpetual unless dissolved as provided in Section 12 hereof.
3. **NONPROFIT STATUS:** The corporation shall be a nonprofit corporation, and these Articles of Incorporation may not be amended to alter the corporation's nonprofit status.
4. **RESIDENT AGENT AND PRINCIPAL OFFICE:** The initial resident agent of the corporation shall be the State Bar of Nevada. The address of the agent and the registered office of the corporation shall be located at the following address:

State Bar of Nevada
600 East Charleston Boulevard
Las Vegas, Nevada 89101

The corporation may change its registered office and may also maintain an office or offices at such other places in or out of the State of Nevada, as the Board of Trustees may from time to time determine. Corporate business of every kind and nature may be conducted, and meetings of the Trustees held in and out of the State of Nevada.

5. **PURPOSE AND LIMITATIONS:** The corporation is a nonprofit corporation for public benefit organized under the provisions of Chapter 82 of Nevada Revised Statutes (hereinafter "NRS") and subject to its provisions. The corporation is organized exclusively for educational, charitable and eleemosynary purposes (a) as provided in NRS section 92.021, as amended, and (b) within the meaning of Sections 170 and 501(c)(3) of the Internal Revenue Code of 1954, as amended (hereinafter "Code"), and any acts amendatory thereto.
 - a. **General Powers.** the specific purposes of the corporation are to provide legally related services to the poor, to the victims of domestic violence and to children protected by or in need of protection of the juvenile court; to promote or provide law related educational programs for members of the public; to develop and improve legal education; to engage in research in the field of law and legal practice and to assist qualified individuals in the study of law; to fund the charitable and tax exempt programs or activities of the State Bar of Nevada; to develop or hold appropriate facilities for housing the corporation or the State Bar

of Nevada; to maintain and furnish the historic Nevada Bar building located at 600 East Charleston Boulevard, Las Vegas, Nevada; to provide programs similar to those described above which qualify for tax exempt status under Code section 501(c)(3), as amended.

b. **Specific Limitations:** In the conduct of its activities, the corporation shall be subject to and governed by the following restrictions and prohibitions:

- i. The corporation shall be organized and operated exclusively for charitable, scientific, and educational purposes;
- ii. No part of the net earnings of the corporation shall inure to the benefit of any member of its Board of Trustees or officers or any private individual;
- iii. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting, to influence legislation, and the corporation shall not participate in or intervene in (including the publication or distribution of statements) in any political campaign on behalf of (or in opposition to) any candidate for public office.
- iv. The corporation shall not, otherwise than as an insubstantial part of its activities, engage in activities which in themselves are not in the furtherance of the purposes of the corporation as stated in Section 4 hereof.

6. **PRIVATE FOUNDATION RULES:** At any time the Corporation is a Private Foundation within the meaning of IRC § 509, and is not an Operating Foundation as defined by IRC § 4942(j)(3):

- a. The corporation shall distribute its income for each tax year at such time and in such manner as not to become subject to the tax on undistributed income imposed by IRC § 4942.
- b. The corporation shall not engage in any act of self-dealing as defined in IRC § 4941(d).
- c. The corporation shall not retain any excess business holdings as defined in IRC § 4943(c).
- d. The corporation shall not make any investments in such manner as to subject it to tax under IRC § 4944.
- e. The corporation shall not make any taxable expenditures as defined in IRC § 4945(d).

- f. The corporation shall not engage in any other prohibited transaction as provided in any corresponding provisions of any subsequent Federal tax laws or NRS 81.630.
7. **TRUSTEES:** The corporation shall be governed by a Board of Trustees and each member of the governing board shall be a "Trustee".
- a. **Number.** The number of members of the Board of Trustees shall be an odd number as set forth in the Bylaws of the corporation, as amended from time to time, but shall not be fewer than three (3) nor more than fifteen (15). If the number of members of the Board of Trustees is reduced below the number set in the Bylaws, for any reason, including the death, resignation, or removal of a member of the Board of Trustees, such reduction in number shall not adversely affect the ability of the corporation to conduct its activities. However, the Board of Trustees shall take reasonable steps and exercise due diligence to obtain the appointment of a person, or persons, to fill any vacancies which may occur so as to maintain the number of the Board of Trustees set in the Bylaws.
- b. **Composition and Term.** A majority of the members of the Board of Trustees shall be members in good standing of the State Bar of Nevada; other members may include lay persons who have knowledge of and are acquainted with the education and charitable purposes of the corporation.
- The terms of the members of the Board of Trustees shall be staggered. Each member shall be appointed for a term of two calendar years. No member may serve on the Board of Trustees for more than a lifetime total of eight years.
- The Board of Governors of the State Bar of Nevada shall appoint all members of the Board of Trustees of the corporation, prior to the beginning of each calendar year, with a simple majority of the positions appointed to serve beginning in even numbered calendar years and a majority minus one appointed to serve beginning in odd numbered calendar years. For each forthcoming calendar year, the Board of Governors of the State Bar of Nevada shall appoint its incoming President to serve as one of the above members of the Board of Trustees of the corporation, who shall also serve as Secretary of the Board of Trustees during the first year of the term, and a Chairperson of the Board of Trustees during the second year of term. Vacancies on the Board of Trustees shall be filled by the Board of Governors of the State Bar of Nevada.
- c. **Removal.** a member of the Board of Trustees may be removed, at any time, by a vote of two-thirds of the entire members of the then existing Board of Governors of the State Bar of Nevada.

- d. **Condition of Membership.** No person may serve a member of the Board of Trustees if such individual is a beneficiary, employee, officer, or member of a governing body of any grantee of the corporation's charitable grants.
8. **MEMBERS:** The corporation shall have no members other than the Trustees.
9. **INITIAL TRUSTEE:** The initial Board of Trustees shall consist of three (3) persons:

<i>Name</i>	<i>Address</i>
Daniel F. Polsenberg	530 Las Vegas Blvd. South Las Vegas, NV 89101
Wayne Blevins	600 East Charleston Boulevard Las Vegas, NV 89104
Robert P. Dickerson	330 South Third Street, Ste. 1130 Las Vegas, NV 89101

10. **INCORPORATOR:** The incorporator of the corporation is Daniel F. Polsenberg, whose address is:
- 530 Las Vegas Boulevard South
Las Vegas, Nevada 89101
11. **AMENDMENT:** These Articles and the Bylaws of the corporation may be amended by a vote of a majority of the Trustees; provided that any amendment shall be void to the extent it adversely affect the status of the Corporation as an organization qualifying under IRC § 501(c)(3).
12. **BYLAWS:** The Trustees shall adopt bylaws to govern the administration and management of the corporation.
- a. The bylaws shall be consistent with Nevada law and these Articles of Incorporation and shall be void to the extent they are inconsistent therewith.
- b. The selection, removal, replacement, terms, duties, and powers of the corporation's Trustees and officers shall be governed by the bylaws.

13. INDEMNIFICATION: The Corporation shall indemnify its officers and Trustees.

- a. The Corporation hereby indemnifies any Trustee or officer made a party or threatened to be made a party to any threatened, pending or complete action, suit or proceeding:
 - i. Whether civil, criminal, administrative, or investigative, other than one by or in the right of the Corporation to procure a judgment in its favor, brought to impose a liability or penalty on such person for an act alleged to have been committed by such person in his capacity of Trustee or officer of the Corporation, or in his capacity as trustee, director, officer, employee or agent of any other corporation, partnership, joint venture, trust or other enterprise which he served at the request of the Corporation, against judgments, fines, amounts paid in settlement and reasonable expenses, including attorneys' fees, actually and necessarily incurred as a result of such action, suit or proceeding or any appeal therein, if such person acted in good faith in the reasonable belief that such action was in the best interests of the Corporation, and in criminal actions or proceedings, without reasonable ground for belief that such action was unlawful. The termination of any such action, suit or proceeding by judgment, order, settlement, conviction or upon a plea of nolo contendere or its equivalent shall not in itself create a presumption that any such Trustee or officer did not act in good faith in the reasonable belief that such action was in the best interests of the Corporation or that he had reasonable grounds for belief that such action was unlawful.
 - ii. By or in the right of the Corporation to procure a judgment in its favor by reason of his being or having been a Trustee or officer of the Corporation, or by reason of his being or having been a trustee, director, officer, employee or agent of any other corporation, partnership, joint venture, trust or other enterprise which he served at the request of the Corporation, against the reasonable expenses, including attorneys' fees, actually and necessarily incurred by him in connection with the defense or settlement of such action, or in connection with an appeal therein, if such person acted in good faith in the reasonable belief that such action was in the best interests of the Corporation. Such person shall not be entitled to indemnification in relation to matters as to which such person has been adjudged to have been guilty of negligence or misconduct in the performance of his duty to the Corporation unless and only to the extent that the court, administrative agency, or investigative body before which such action, suit or proceeding is held shall determine upon application that, despite the adjudication of liability but in view of all circumstances of the case, such person is fairly and reasonably entitled to indemnification for such expenses which such tribunal shall deem proper.

- b. The Board of Trustees shall have the sole discretion to determine whether amounts for which a Trustee or officer seeks indemnification were properly incurred and whether such Trustee or officer acted in good faith and in a manner he reasonably believed to be in the best interests of the Corporation, and whether, with respect to any criminal action or proceeding, he had no reasonable ground for belief that such action was unlawful. Such determination shall be made by the Board of Trustees by a majority vote of a quorum consisting of Trustees who were not parties to such action, suit or proceeding.
- c. The foregoing rights of indemnification shall not be deemed to limit in any way the powers of the Corporation to indemnify under applicable law.
14. **DISSOLUTION:** The Trustees of the corporation may dissolve the corporation at any time by two-thirds vote of the then existing Board of Trustees.
15. **INTERNAL REVENUE CODE:** All references herein to the "IRC" or the "Internal Revenue Code" are references to the Internal Revenue Code of 1986, as amended, and to corresponding provisions of any later federal tax laws.

DATED 11/12/97



STATE OF NEVADA
COUNTY OF CLARK

SS.

This instrument was acknowledged before me on Friday, Dec. 12, 1997 by DANIEL F. POLSENBERG.


NOTARY PUBLIC



KAREN WIRIAM MORROW
Notary Public Nevada
Clark County
My appt. exp. Dec. 15, 1998

RECEIVED
DEC 19 1997

SECRETARY OF STATE

53P-23-98 WED 2:05 PM

P. 1

Dean Heller
FILED
 IN THE OFFICE OF THE
 SECRETARY OF STATE OF THE
 STATE OF NEVADA

STATE OF NEVADA
 OFFICE OF THE SECRETARY OF STATE
 101 N. CARSON ST., STE. 3
 CARSON CITY, NEVADA 89701-4786

Telephone 702.687.5203
 Fax 702.687.3471
 Web site <http://sos.state.nv.us>
 Filing Fee: \$25.00
 (\$75.00 min. if formed with stock)

DEC 04 1998

**Certificate of Amendment to Articles of Incorporation
 For Non Profit Corporations**

No. C28680-92
 NRS Chapters 81.010, 81.410, 81.170 and 82.356 - After First Meeting of Directors)
 - Remit in Duplicate -
 Dean Heller
 DEAN HELLER, SECRETARY OF STATE

1. Name of corporation: NEVADA BAR FOUNDATION

2. The articles have been amended as follows (provide article numbers, if available):
SEE ATTACHED

3. The directors (or trustees) and the members, if any, and such other persons or public officers, if any, as may be required by the articles have approved the amendment. The vote by which the amendment was adopted by the directors and members, if any, is as follows: directors UNANIMOUS and members

4. Signature of the person(s) acknowledged):
 * [Signature]
 Chairman, President or Vice President
 (President or Vice President must sign if corporation is governed by NRS 81.010 or 81.410)

[Signature]
 Secretary or Asst. Secretary

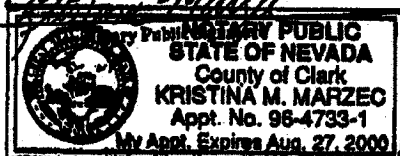
State of: Nevada
 County of: Clark
 This instrument was acknowledged before me on
November 16, 1998, by
Daniel F. Polsenberg (Name of Person)
 as President
 as designated to sign this certificate
 of Nevada Bar Foundation
 (name on behalf of whom instrument was executed)
Lisa L. Woodruff
 Notary Public Signature

State of: NEVADA
 County of: CLARK
 This instrument was acknowledged before me on
NOVEMBER 12, 1998, by
Wayne Blevins (Name of Person)
 as Secretary
 as designated to sign this certificate
 of NEVADA BAR FOUNDATION
 (name on behalf of whom instrument was executed)



LISA L. WOODRUFF
 Notary Public - Nevada

Clark County Exp. 12/28/98



NOTARY PUBLIC
 STATE OF NEVADA
 County of Clark
 KRISTINA M. MARZEC
 Appt. No. 96-4733-1

My Appt. Expires Aug. 27, 2000

*A majority of a quorum of the members or as may be required by the articles, in addition to the right given to any class of members, then the amendment must be approved by the vote, in addition to the affirmative vote otherwise required, of the holders of a majority of a quorum of the voting power of each class of members affected by the amendment regardless of limitations or restrictions on their voting power.

IMPORTANT: Failure to include any of the above information and remit the proper fees may cause this filing to be rejected.

Paragraph 5 "PURPOSE AND LIMITATIONS" has been revised by adding the following paragraph as subsection "c":

c. Notwithstanding any other provision of these Articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law) or (b) by a corporation contributions to which are deductible under section 170(c)(2) of the Internal Revenue code of 1986 (or the corresponding provision of any future United States Internal Revenue law.

Paragraph 14 "DISSOLUTION" has been revised by adding the following paragraph after the first line of paragraph 14:

Upon winding up and dissolution of this corporation, after paying or adequately providing for the debts and obligations of the corporation, the remaining assets shall be distributed to a non-profit fund, foundation, or corporation which is organized and operated exclusively for charitable, educational, religious, and/or scientific purposes and which has established its tax exempt status under section 501(c)(3) of the Internal Revenue Code.

STATE OF NEVADA
Secretary of State

I hereby certify that this is a
true and complete copy of
the document as filed in this
office.

DEC 04 '98

Dean Heller
DEAN HELLER
Secretary of State

By *Mark M.*

EXHIBIT 3



ROSS MILLER
Secretary of State
204 North Carson Street, Suite 1
Carson City, Nevada 89701-4520
(775) 684-5708
Website: www.nvsos.gov



090501

**Certificate to Accompany
Restated Articles or
Amended and Restated Articles**
(PURSUANT TO NRS)

USE BLACK INK ONLY - DO NOT HIGHLIGHT

ABOVE SPACE IS FOR OFFICE USE ONLY

This Form is to Accompany Restated Articles or Amended and Restated Articles of Incorporation

(Pursuant to NRS 78.403, 82.371, 86.221, 87A, 88.355 or 88A.250)

(This form is also to be used to accompany Restated Articles or Amended and Restated Articles for Limited-Liability Companies, Certificates of Limited Partnership, Limited-Liability Limited Partnerships and Business Trusts)

1. Name of Nevada entity as last recorded in this office:

NEVADA BAR FOUNDATION

2. The articles are: (mark only one box) ☐ Restated ☒ Amended and Restated

Please entitle your attached articles "Restated" or "Amended and Restated," accordingly.

3. Indicate what changes have been made by checking the appropriate box:*

☐ No amendments; articles are restated only and are signed by an officer of the corporation who has been authorized to execute the certificate by resolution of the board of directors adopted on: _____

The certificate correctly sets forth the text of the articles or certificate as amended to the date of the certificate.

☐ The entity name has been amended.

☐ The registered agent has been changed. (attach Certificate of Acceptance from new registered agent)

☒ The purpose of the entity has been amended.

☐ The authorized shares have been amended.

☐ The directors, managers or general partners have been amended.

☐ IRS tax language has been added.

☐ Articles have been added.

☒ Articles have been deleted.

☒ Other. The articles or certificate have been amended as follows: (provide article numbers, if available)

(See Pages 2 & 3)

4. Effective date and time of filing: (optional)

Date:

Time:

(must not be later than 90 days after the certificate is filed)

* This form is to accompany Restated Articles or Amended and Restated Articles which contain newly altered or amended articles. The Restated Articles must contain all of the requirements as set forth in the statutes for amending or altering the articles for certificates.

IMPORTANT: Failure to include any of the above information and submit with the proper fees may cause this filing to be rejected.

This form must be accompanied by appropriate fees.

Nevada Secretary of State Restated Articles
Revised: 8-31-11

AMENDED AND RESTATED
ARTICLES OF INCORPORATION OF
NEVADA BAR FOUNDATION

The undersigned, to form a nonprofit corporation under Chapter 82 of the Nevada Revised Statutes, certifies that:

1. **NAME:** The name of the corporation is the NEVADA BAR FOUNDATION.
2. **TERM:** The term or life of the corporation shall be perpetual unless dissolved as provided in Section 12 hereof.
3. **NONPROFIT STATUS:** The corporation shall be a nonprofit corporation, and these Articles of Incorporation may not be amended to alter the corporation's nonprofit status.
4. **PURPOSE AND LIMITATIONS:** The corporation is a nonprofit corporation for public benefit organized under the provisions of Chapter 82 of Nevada Revised Statutes (hereinafter "NRS") and subject to its provisions. The corporation is organized exclusively for educational, charitable and eleemosynary purposes (a) as provided in NRS section 82.021, as amended, and (b) within the meaning of Sections 170 and 501(c)(3) of the Internal Revenue Code of 1954, as amended (hereinafter "Code"), and any acts amendatory thereto.
 - a. **General Powers:** The specific purposes of the corporation are to provide legally related services to the poor, to the victims of domestic violence and to children protected by or in need of protection of the juvenile court; to promote or provide law related educational programs for members of the public; to develop and improve legal education; to engage in research in the field of law and legal practice and to assist qualified individuals in the study of law; to fund the charitable and tax exempt programs or activities of the State Bar of Nevada; to provide programs similar to those described above which qualify for tax exempt status under Code section 501(c)(3), as amended.
 - b. **Specific Limitations:** In the conduct of its activities, the corporation shall be subject to and governed by the following restrictions and prohibitions:
 - i. The corporation shall be organized and operated exclusively for charitable, scientific, and educational purposes;
 - ii. No part of the net earnings of the corporation shall inure to the benefit of any member of its Board of Trustees or officers or any private individual;
 - iii. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting, to influence legislation and the

corporation shall not participate in or intervene in (including the publication or distribution of statements) in any political campaign or behalf of (or in opposition to) any candidate for public office.

iv. The corporation shall not, otherwise than as an insubstantial part of its activities, engage in activities which in themselves are not in the furtherance of the purposes of the corporation as stated in Section 4 hereof.

c. IRC 501(c)(3): Notwithstanding any other provision of these Articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under section 501(c)(3) of the Internal Revenue of 1986 (or the corresponding provision of any future United States Internal Revenue Law) or (b) by a corporation contributions to which are deductible under 170(c)(2) of the Internal Revenue code of 1986 (or the corresponding provision of any future United States Internal Revenue Law).

5. **PRIVATE FOUNDATION RULES:** At any time the Corporation is a Private Foundation within the meaning of IRC § 509, and is not an Operating Foundation as defined by IRC § 4942(j)(3):

a. The corporation shall distribute its income for each tax year at such time and in such manner as not to become subject to the tax on undistributed income imposed by IRC § 4942.

b. The corporation shall not engage in any act of self-dealing as defined in IRC § 4941(d).

c. The corporation shall not retain any excess business holdings as defined in IRC § 4943(c).

d. The corporation shall not make any investments in such manner as to subject it to tax under IRC § 4944.

e. The corporation shall not make any taxable expenditures as defined in IRC § 4945(d).

f. The corporation shall not engage in any other prohibited transaction as provided in any corresponding provisions of any subsequent Federal tax laws or NRS 81.630.

6. **TRUSTEES:** The corporation shall be governed by a Board of Trustees and each member of the governing board shall be a "Trustee". The Board of Trustees shall be composed of eleven (11) members: seven (7) of whom shall be members in good standing of the State Bar of Nevada. The Nevada Supreme Court shall appoint six (6)

members and the State Bar of Nevada Board of Governors shall appoint five (5) members.

7. **MEMBERS:** The corporation shall have no members other than the Trustees.
8. **AMENDMENT:** These Articles and the Bylaws of the corporation may be amended by a vote of a majority of the Trustees; provided that any amendment shall be void to the extent it adversely affect the status of the Corporation as an organization qualifying under IRC § 501(c)(3).
9. **BYLAWS:** The Trustees shall adopt bylaws to govern the administration and management of the corporation.
 - a. The bylaws shall be consistent with Nevada law and these Articles of Incorporation and shall be void to the extent they are inconsistent therewith.
 - b. The selection, removal, replacement, terms, duties, and powers of the corporation's Trustees and officers shall be governed by the bylaws.
10. **DISSOLUTION:** The Trustees of the corporation may dissolve the corporation at any time by two-thirds vote of the then existing Board of Trustees. Upon winding up and dissolution of this corporation, after paying or adequately providing for the debts and obligations of the corporation, the remaining assets shall be distributed to a non-profit fund, foundation, or corporation which is organized and operated exclusively for charitable, educational, religious, and/or scientific purposes and which has established its tax exempt status under section 501(c)(3) of the Internal Revenue Code.
11. **INTERNAL REVENUE CODE:** All references herein to the "IRC" or the "Internal Revenue Code" are references to the Internal Revenue Code of 1986, as amended, and to corresponding provisions of any later federal tax laws.

This instrument was acknowledged before me on this 5th day of September, 2014.



Trustee, Nevada Bar Foundation

**CERTIFICATE TO ACCOMPANY RESTATED ARTICLES OR
AMENDED AND RESTATED ARTICLES FOR
NEVADA BAR FOUNDATION**

(Page 2)

Item 4, Resident Agent and Principal Office, has been deleted.

Item 5, Purpose and Limitations, Section 'a', has been renumbered to Item 4. It has also been revised with the sentence listed in bold below being deleted:

PURPOSE AND LIMITATIONS: The corporation is a nonprofit corporation for public benefit organized under the provisions of Chapter 82 of Nevada Revised Statutes (hereinafter "NRS") and subject to its provisions. The corporation is organized exclusively for educational, charitable and eleemosynary purposes (a) as provided in NRS section 82.021, as amended, and (b) within the meaning of Sections 170 and 501(c)(3) of the Internal Revenue Code of 1954, as amended (hereinafter "Code"), and any acts amendatory thereto.

- a. **General Powers:** The specific purposes of the corporation are to provide legally related services to the poor, to the victims of domestic violence and to children protected by or in need of protection of the juvenile court; to promote or provide law related educational programs for members of the public; to develop and improve legal education; to engage in research in the field of law and legal practice and to assist qualified individuals in the study of law; to fund the charitable and tax exempt programs or activities of the State Bar of Nevada; to develop or hold appropriate facilities for housing the corporation or the State Bar of Nevada; to maintain and furnish the historic Nevada Bar building located at 6000 East Charleston Boulevard, Las Vegas, Nevada; to provide programs similar to those described above which qualify for tax exempt status under Code section 501(c)(3), as amended.

Item 6, Private Foundation Rules, has been renumbered to Item 5.

Item 7, Trustees, has been renumbered to Item 6. All of this item has been deleted and the following paragraph has been added:

TRUSTEES: The corporation shall be governed by a Board of Trustees and each member of the governing board shall be a "Trustee". The Board of Trustees shall be composed of eleven (11) members: seven (7) of whom shall be members in good standing of the State Bar of Nevada. The Nevada Supreme Court shall appoint six (6) members and the State Bar of Nevada Board of Governors shall appoint five (5) members.

**CERTIFICATE TO ACCOMPANY RESTATED ARTICLES OR
AMENDED AND RESTATED ARTICLES FOR
NEVADA BAR FOUNDATION**

(Page 3)

Item 8, Members, has been renumbered to Item 7.

Item 9, Initial Trustee, has been deleted.

Item 10, Incorporator, has been deleted.

Item 11, Amendment, has been renumbered to Item 8.

Item 12, Bylaws, has been renumbered to Item 9.

Item 13, Indemnification, has been deleted.

Item 14, Dissolution, has been renumbered to Item 10.

Item 15, Internal Revenue Code, has been renumbered to Item 11.

EXHIBIT 4

NEVADA BAR FOUNDATION
Bylaws of the Board of Trustees

Article 1. Name and Purpose

This Foundation shall be known as the Nevada Bar Foundation, referred to herein as the "Foundation."

The Foundation's purposes shall be as stated in its Articles of Incorporation, as permitted by law. The Foundation shall at all times be a nonprofit corporation. The Foundation or Trustees shall not have any powers that disqualify the Foundation's status as a nonprofit corporation. The Foundation is set-up exclusively for educational, charitable or eleemosynary purposes as provided in NRS section 82.021, as amended, and within the meaning of Sections 170 and 501(c) 3 of the Internal Revenue Code of 1954 and any acts amendatory thereto.

Article 2. Board of Trustees

- 2.1 Trustees** --- The Foundation shall be governed by a Board of Trustees, referred to herein as the "Board," who shall exercise all powers granted by law to trustees or directors of a nonprofit corporation. The Board of Trustees shall be composed of eleven (11) members: 7 of whom shall be members in good standing of the state bar. The Nevada Supreme Court shall appoint 6 members and the State Bar of Nevada Board of Governors shall appoint 5 members. The members of the Board shall not be members of the governing body or employees of grantee organizations.
- 2.2 Term of Office** -- Trustees shall serve two-year terms commencing on July 31. No Trustee may serve for more than a lifetime total of eight (8) years. The terms of office of Trustees shall be staggered. The time served in filling a partial term created by a vacancy shall not be included in computing the 8-year lifetime limit. Vacancies on the governing body of the bar foundation shall be filled by the original appointing entity by appointment.
- 2.3 Resignation or Removal** -- Trustees may resign at any time by giving written notice to the Board or the president. Any such resignation shall take effect at the time specified, or, if the time is not specified, upon its acceptance by the Board.
- 2.4 Compensation** -- Trustees shall not receive any stated salaries for their services, but the Board may, in its discretion, allow a fixed sum and expenses for the attendance at a Board meeting or other Foundation related meetings.
- 2.5 Duties** -- The business and affairs of this Foundation and the general policies to be followed by the Foundation shall be the responsibility of the Board.
- 2.6 Enumerated Powers** -- Subject to the limitations contained in the Articles of Incorporation, these Bylaws, and applicable laws and regulations, the Board has the full power to manage and govern the Foundation, including (but not limited to) the following:
- a. **Delegation** -- The Board may delegate their power and authority to a committee, to a subcommittee, or to one or more officers of the Foundation.
 - b. **Banking Accounts** -- In the name of the Foundation, the Board shall have the power to maintain commercial banking accounts or savings accounts, or both, to deposit funds of the foundation, and invest funds according to the Board's investment policy and to make appropriations and disbursements from

such funds to pay all necessary expenses for effectuating the purposes of the Foundation. The Board shall develop internal audit controls of funds.

- c. *Employment* -- The Board may hire employees and establish their powers and authority.
- d. *Donations and Charitable Gifts* -- The Board shall have a gift acceptance policy. The Board may make donations, contributions, grants and loans consistent with the Foundation's purposes.

Article 3. Officers of the Foundation

- 3.1 *Officers* -- The officers of the Foundation, who shall be members of the Board, are a President, Secretary and Treasurer. The President and Treasurer of the Foundation shall be elected from the Board by the Trustees to serve two year terms. The State Bar of Nevada Executive Director shall serve as the Secretary. The term of office shall commence on July 31 of any given year. Officers may serve multiple terms up to a lifetime total of eight years. The President sets the agendas for meetings and presides at all meetings. All officers are signatories.
- 3.2 *Vacancy* -- In the event of a vacancy in the office of President the Treasurer shall assume the office of President. The officers of the Foundation shall continue in office until their successors are elected.
- 3.3 *Presiding officer* -- The President shall preside at all meetings of the Foundation. In the event of the President's absence or inability to act, the Treasurer shall preside. Other duties of the President, Secretary and Treasurer shall be determined by the Board. The President shall also serve as the official spokesperson for the Foundation or may designate a spokesperson.

Article 4. Meetings of the Board of Trustees

- 4.1 *Notice* -- All regular meetings shall be preceded by written notice delivered via U.S. mail or electronically to Trustees stating location, date and time of meeting and delivered at least three days in advance of the meeting.
- 4.2 *Quorum* -- At meetings of the Board the presence of a majority of Trustees shall constitute a quorum for the transaction of any business of the Board. Participation by telephone, video conference, or email shall constitute "presence" of a Trustee for the purposes of establishing a quorum and conducting business.
- 4.3 *Agenda* -- The agenda of each meeting of the Board may include those topics requested by any Trustee.
- 4.4 *Voting* -- At all meetings of the Board, each Trustee is entitled to one vote per matter presented for vote. The affirmative vote of the majority of Trustees present shall be the act of the Board of Trustees. Voting by proxy shall not be allowed.
- 4.5 *Robert's Rule of Order* -- The conduct and voting at the Board meetings are to be governed by the most recent edition of *Robert's Rule of Order*.

Article 5. Committees

- 5.1 *Standing Committees* -- Standing committees of the Board shall include an audit committee and a budget committee. As needed, the president may appoint non-voting advisory committee members who possess knowledge specific to the committee.

- a. *Audit Committee* – This committee shall be composed of three Trustees appointed by the president. The responsibilities of this committee shall be to recommend an independent auditor, set the scope of the audit and to receive and review the annual independent audit.
 - b. *Budget Committee* – This committee shall be composed of at least three Trustees appointed by the president. The responsibilities of this committee shall be to recommend the adoption of the operating budget for approval by the Board and to monitor implementation of the operating budget.
 - c. *IOLTA Grant Committee* – This committee shall be composed of at least five Trustees appointed by the president. The responsibilities of this committee shall be to recommend to the Board the disbursement of IOLTA funds as directed under SCR 216.
 - d. *Investment Committee*—This committee shall be composed of at least three Trustees appointed by the president. The responsibilities of this committee shall be to recommend to the Board investment policies and procedures, how the funds of the Foundation should be invested and the retention of any investment advisors and/or managers.
 - e. *Banking Committee*—This committee shall be composed of at least three Trustees appointed by the president. This committee shall be responsible for working with the Foundation’s banking partners to facilitate the creation of and payment of interest on IOLTA accounts.
 - f. *Fundraising Committee*—This committee shall be composed of at least three Trustees appointed by the president to increase funding to allow the Foundation to carry out its mission.
- 5.2 *Special Committees* -- The Board by resolution may create committees other than standing committees. In establishing such a committee, the Board shall set forth the responsibilities of the committee and approve a committee chair and committee members.

Article 6. FINANCIAL AFFAIRS

- 6.1 *Fiscal Year* -- The fiscal year of the Foundation shall end on the last day of December of each year.
- 6.2 *Books and Records* -- The books and records of the Foundation shall be managed by the Board of Trustees.

Article 7. IOLTA PROGRAM

- 7.1 *Acceptance of Responsibility* – The Foundation accepts the responsibility and duty to be the lawful recipient of funds constituting interest on lawyers’ trust accounts (IOLTA); designated by the State Bar of Nevada Board of Governors and approved by the Nevada Supreme Court pursuant to SCR 216.
- 7.2 *Maintenance of IOLTA Segregated Accounts* – The Foundation shall maintain one or more segregated and separate checking, savings, interest bearing, money market, or other accounts, in banks or other depositories to serve solely as a depository of funds derived from interest on lawyers’ trust accounts under SCR 216-221, inclusive. The IOLTA segregated trust accounts maintained by the Foundation shall be separately utilized, and accounted for, and are to be utilized solely for the purposes authorized under section 501(c)(3) of the Internal Revenue Code, as amended.
- 7.3 *Distribution* – Substantially, all IOLTA funds, after adequate reserves (as approved by the Supreme Court) and reasonable expenses, shall be disbursed for the purposes of providing legally related services to the poor, to victims of domestic violence, and to children protected by or in need of protection of the juvenile court.

7.4 Annual Statements – The Foundation shall submit annually to the Supreme Court an audited financial statement in sufficient detail to analyze expenditures, and shall cause the financial statement to be published annually in the state bar publication. The Foundation shall be audited once a year by certified public accountants and the Foundation shall have year-end financial prepared according to generally accepted accounting principles. The Foundation shall also provide the Supreme Court with an annual statement concerning the performance of the recipients of IOLTA grants, including a declaration of how the recipients have expended the funds and of the activities of the Foundation

7.5 Policy – The Foundation shall develop and adhere to a financial matters policy regarding the expenditures of the Board of Trustees, including, but not limited to cash disbursements, maintenance of operating and designated accounts, investments, and expense reimbursements for Foundation-related travel. The Foundation shall also establish a conflict of interest policy acknowledged by each Board of Trustees member.

Article 8. INDEMNIFICATION

8.1 Indemnification of Trustees – The Foundation shall provide indemnification to qualified indemnities for liability arising out of qualified actions. A qualified indemnitee is a person who is or was a Trustee, or is serving at the request or appointment of the Foundation as a member of a committee or subcommittee. A qualified action is an action in good faith within the course and scope of the authority expressly or impliedly delegated by policy adopted by the Board. Each qualified indemnitee who is party to, or is threatened to be made a party to, or is involved in any threatened, pending or completed claim, action, suit, or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that the indemnitee or person of whom the indemnitee is a legal representative is or was a Trustee, shall be defended, indemnified and held harmless by the Foundation to the fullest extent legally possible under the laws of the State of Nevada. Such right of indemnification shall be a contract right that may be enforced by the indemnitee.

8.2 Insurance – The Foundation may purchase and maintain insurance on behalf of a Trustee, or agent of the Foundation serving at the request of the Foundation as a member of a committee against any liability or theft against such person and incurred in any such capacity or rising out of such status, whether or not the Foundation would have the power to defend and indemnify such person against such liability.

Article 9. DISSOLUTION

9.1 General Prohibition – In the event the Foundation is dissolved, no part of the assets or property of the Foundation shall be distributed, paid or otherwise transferred to other than an organization which is:

- A. Organized and operating exclusively for educational, scientific, general charitable and eleemosynary and/or organizational purposes;
- B. Subject to the restrictions and prohibitions set forth in the Articles of Incorporation; and
- C. Exempt from tax by reason of Section 501(c)(3) of the Internal Revenue Code, as amended.

9.2 Specific Requirements – At the time of dissolution, the assets or property of the Foundation shall be distributed, paid, or otherwise transferred to an organization that meets the requirements of Section 9.1 and SCR 216, as determined by a majority of the Foundation Board of Trustees.

Article 10. AMENDMENTS

These bylaws may be amended, revised, repealed, or rescinded by a majority vote at any meeting of the Board.

The foregoing bylaws were duly adopted as the bylaws of the Foundation on the 19th of December, 1997.

Revised and approved September 4, 2014.

EXHIBIT 5

The Nevada Bar Foundation (NBF) makes annual grants to organizations that promote access to justice through direct legal services to the poor, to victims of domestic violence and to children protected by or in need of protection of the juvenile court. The NBF also makes grants to law related educational programs for the public. Grant funding is provided by the Interest on Lawyer Trust Accounts (IOLTA) program. This program, created by the Nevada Supreme Court in 1982, is managed by the NBF for the above-stated purposes.

Selection Criteria

The NBF desires to make maximum use of IOLTA funds and has adopted the following guidelines for its consideration of grant requests. In making its selections, the following criteria will be taken into account:

- ❖ The NBF shall make grants available to organizations rather than individuals.
- ❖ The NBF will not make grants to fund personnel, except when personnel are devoted to a particular project.
- ❖ Grants involving matching funds, or other types of arrangements to leverage grant funds, are favored.
- ❖ A single organization may apply for more than one grant for special projects administered by that organization.
- ❖ Weight will be given to organizations with a prior history of successfully rendering quality service.
- ❖ Preference will be given to organizations with evidence of community support.
- ❖ Broad geographic distribution of funds throughout Nevada is preferred.

Excluded Use of Funds

No funds will be granted to provide:

- ❖ Legal assistance for the defense of criminal prosecutions or habeas corpus types of civil actions.
- ❖ Contributions to or be made available to any political party or association of the campaign of any candidate for public office.
- ❖ Fund raising benefits or mass appeal solicitations.
- ❖ Additions to endowments.
- ❖ Projects outside the State of Nevada.



2015 Grant Application

Grant Process

The NBF Board of Trustees will annually consider grant requests. The Nevada Bar Foundation may contact applicants for additional information if needed and will present applications to the NBF Board of Trustees for approval.

The NBF reserves the right to deny applications with or without prejudice. Grants are awarded at the sole discretion of the NBF Board of Trustees.

Grant Timeline

Grants are awarded for the time period of January 1 thru December 31 each calendar year. All applications must be submitted **electronically** to grants@nevadabarfoundation.org **no later than 5:00 p.m. on October 10, 2014.**

Grant awards will be disbursed within the first two business weeks of January of the application year.

Grant recipients will also be required to submit a final accounting of grant money used. A final report must be submitted showing how funds were used and what was accomplished as a result of, or in conjunction with the funds awarded. Any unused funding – or funding used for purposes other than identified in the grant application must be returned by **January 15, 2016** or an extension requested.

Organization General Information

Organization Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Executive Director or Officer: _____

Email Address: _____ Phone: _____

Program Website Address: _____

Date Incorporated: _____ Federal Tax ID Number: _____

Affirmative Statements: (please check all that apply)

- ☐ The organization is a 501(c)(3) public charity.
- ☐ The organization is not a 501(c)(3) private foundation.
- ☐ The organization is not a 509(a)(3) supporting organization.



2015 Grant Application

Purpose/Mission of the Organization: (150 words or less)

Number of Employees/Volunteers: please provide the total organizational numbers for the previous calendar year.

Employees	Number	Volunteers	Number
Full-time employees		Attorneys	
Part-time employees		Paralegals	
Attorneys		Non-legal	
Paralegals			

Organization Geographic Service Area: please check all that apply.

- | | | |
|---|--|--|
| <input type="checkbox"/> Carson City | <input type="checkbox"/> Eureka County | <input type="checkbox"/> Nye County |
| <input type="checkbox"/> Churchill County | <input type="checkbox"/> Humboldt County | <input type="checkbox"/> Pershing County |
| <input type="checkbox"/> Clark County | <input type="checkbox"/> Lander County | <input type="checkbox"/> Storey County |
| <input type="checkbox"/> Douglas County | <input type="checkbox"/> Lincoln County | <input type="checkbox"/> White Pine County |
| <input type="checkbox"/> Elko County | <input type="checkbox"/> Lyon County | <input type="checkbox"/> Washoe County |
| <input type="checkbox"/> Esmeralda County | <input type="checkbox"/> Mineral County | |

Please briefly describe your organization's overall programs and services.

Scope of Services:

Number of People Organization Serves			Number of Direct Service Cases Organization Provides		
Year	Number of People	Actual or Estimate	Year	Number of People	Actual or Estimate
2012			2012		
2013			2013		



2015 Grant Application

Program Description

Program Title: _____

Amount Requested: _____

Program Contact: _____

Email: _____

Phone: _____

Brief Description of the Program: please include the program goals and objectives, as well as the activities conducted to achieve them. (Please limit to this page)

Project Description

1. Has the NBF previously granted funding for this program? ☐ yes ☐ no

If yes, please describe.

2. If this is a new program, will it continue after all NBF grant funds are expended? ☐ yes ☐ no

3. If this is a continuation or expansion of an existing program, how long has the program existed?

4. Please identify how many of the following people this program will serve.

Audience	Number	Audience	Number
<i>Children</i>		<i>Adults</i>	
Infants		Domestic Violence Victims	
Pre-K Children		Veterans	
School Age Children		Disabled	
College Students		Elderly	
		<i>Other</i>	

5. Please check the geographic service area(s) this program serves.

- | | | |
|---|--|--|
| <input type="checkbox"/> Carson City | <input type="checkbox"/> Eureka County | <input type="checkbox"/> Nye County |
| <input type="checkbox"/> Churchill County | <input type="checkbox"/> Humboldt County | <input type="checkbox"/> Pershing County |
| <input type="checkbox"/> Clark County | <input type="checkbox"/> Lander County | <input type="checkbox"/> Storey County |
| <input type="checkbox"/> Douglas County | <input type="checkbox"/> Lincoln County | <input type="checkbox"/> White Pine County |
| <input type="checkbox"/> Elko County | <input type="checkbox"/> Lyon County | <input type="checkbox"/> Washoe County |
| <input type="checkbox"/> Esmeralda County | <input type="checkbox"/> Mineral County | |

6. Please describe how your organization will staff this project.



2015 Grant Application

Project Funding

Legal Service Organizations – Skip Questions 7-10

7. Please list all previous expenditures for this program.
8. If the NBF cannot fund this program in whole, does support exist, either in hand or prospective, from other sources? ☐ yes ☐ no
If yes, please indicate the amount of funding available, or funding sought, and the sources for that funding.
9. If the Nevada Bar Foundation does not award this grant, how will the program be funded?
10. If the Nevada Bar Foundation does award this grant, how will the organization continue the program beyond this funding cycle? Who will provide funding?
11. This application represents what percentage of the total budget of the:
Organization: _____%
Program: _____%
12. Does this program receive funding from other organizations/sources? ☐ yes ☐ no
If yes, please indicate sources and amount(s) received on the Project Budget Form.



2015 Grant Application

Project Budget Form

Organization Name: _____
Program Title: _____

Organizational Fiscal Year From: _____ To: _____

EXPENSES (Please list expenditures required to administer this program; Please add footnotes to this budget if additional explanation is necessary)

Category		Total Funds Requested
Personnel Costs:		
Professional Staff		\$
Support Staff		\$
Other Staff		\$
	Subtotal:	\$
Total Non-Personnel Costs:		\$
Administrative Costs:		
Personnel		
Non-personnel		
	Subtotal:	\$

TOTAL EXPENDITURES \$ _____



2015 Grant Application

Agreement for Use of Funds

Organization Name: _____
Grant Cycle Year: 2015

The undersigned, on behalf of the below-referenced organization consents to: (please check all)

- ☐ Utilize the funds granted to this organization by the Nevada Bar Foundation for the current grant cycle solely for the purpose permitted and outlined in the application.
- ☐ Agree to repay the Nevada Bar Foundation any amount not used for the purposes of this grant.
- ☐ Open its financial records for review upon request of the Nevada Bar Foundation, limited to the previous two years.
- ☐ Not utilize the funds granted to it by the Nevada Bar Foundation for any purposes other than permitted by Nevada Supreme Court Rules 216 through 221 and as further permitted by the Internal Revenue Code Section 501 (c)(3) of the United States Internal Revenue Services.
- ☐ Release its application and subsequent reports as property of the Nevada Bar Foundation for use of any or all information presented, whether or not the application is accepted for funding.
- ☐ Appropriate credit or recognition to the Nevada Bar Foundation in any printed or electronic materials and communications describing activities which are wholly or partially funded by grant funds.
- ☐ Submit a revised budget if the amount awarded is less than the original requested amount.
- ☐ Submit a final report, on a form provided by the Nevada Bar Foundation, no later than **January 15, 2016**.
- ☐ **Furthermore, this organization acknowledges that failure to timely submit final report may result in a loss of funds in future years.**

_____ Program Director	_____ Signature	_____ Date
---------------------------	--------------------	---------------

_____ Board Chair	_____ Signature	_____ Date
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2015 Grant Application

Grant Application Addendum

Please provide the following information: (required)

- ☐ Completed Grant Application, including:
 - ☐ Project Budget Form
 - ☐ Agreement for Use of Funds
- ☐ A list of the organization's Board of Directors, including name, phone number and email address.
- ☐ A copy of the organization's audited financial statements for the past year. If no audit was performed, please provide a copy of the financial information accounting for the last fiscal year that has been certified as correct by the responsible financial officer.
- ☐ A copy of the organization's Form 990 tax returns for the past three years.
- ☐ A copy of the organization's IRS determination letter. If not a tax exempt organization, please attach an explanation of the IRS status.

EXHIBIT 6

Nevada Bar Foundation IOLTA Program
Statement of Revenues and Expenses
(Unaudited)
For the period September 1 2014 through September 11 2014

	YTD Actual 2013	YTD Actual 2014
IOLTA Program		
Revenue		
IOLTA Revenue*	NA	41,691
Interest Income	NA	0
Donations	NA	0
In-Kind Donations	NA	0
Acquisition of IOLTA Program**	NA	2,975,147
Other	NA	0
Total Admission Revenue	NA	3,016,837
Operating Expenses		
Contracted Services	NA	0
Direct Overhead	NA	0
Postage	NA	0
Travel	NA	0
Departmental Expenses		
Grants	NA	0
In-Kind Expenses	NA	0
Marketing/Printing	NA	0
Total IOLTA Exp	NA	0
Net Increase (Decrease) in Funds	NA	3,016,837

*Revenue received after September 2 transfer date

**Per State Bar of Nevada Auditors: The transfer of the IOLTA program to the Nevada Bar Foundation is considered an acquisition by a not-for-profit entity, which is a combination where a non profit acquirer obtains control over one or more nonprofit activities or businesses. The accounting guidance falls under FASB Statement 164.

With FASB 164, the assets and liabilities acquired from JLN are recognized as of the acquisition date (the date the Foundation has control over IOLTA) and since the operations of IOLTA are predominantly supported by contributions and returns on investments, the acquirer (Foundation) recognizes the excess of assets over liabilities as a separate credit in the statement of activities called something like "excess of assets acquired over liabilities assumed in donation of the IOLTA program."

Nevada Bar Foundation IDLTA Program

Balance Sheet

(Unaudited)

September 11, 2014

ASSETS		2013	2014
CURRENT ASSETS			
Cash and cash equivalents	NA	\$3,016,837	
Accounts Receivable	NA	\$0	
Prepaid expenses	NA	\$0	
Total Current Assets			<u>\$3,016,837</u>
Total Assets			<u><u>\$3,016,837</u></u>
LIABILITIES AND FUND BALANCES			
CURRENT LIABILITIES			
Accounts payable	NA	\$0	
FUND BALANCE			
	NA	<u>\$3,016,837</u>	<u>\$3,016,837</u>
Total Liabilities and Fund Balances			<u><u>\$3,016,837</u></u>