

**NORTH DAKOTA BUSINESS  
OR FARMING CORPORATION  
ARTICLES OF INCORPORATION**

FOR OFFICE USE ONLY

SECRETARY OF STATE  
SFN 16812A (16812 + 7974) (5-00)  
**FILING FEES**

Filing 30.00  
Consent of Registered Agent 10.00  
Minimum License Fee 50.00  
Additional License Fees:  
(Equal to \$10.00 for every additional  
\$10,000 in excess of \$50,000)

**ATTACHMENTS**

- Registered Agent Consent
- The Articles of Incorporation must be accompanied by a signed consent of the registered agent.
- Initial report for farming or ranching required of corporations engaged in farming or ranching.

ID # \_\_\_\_\_  
WO# \_\_\_\_\_  
Filed \_\_\_\_\_ By \_\_\_\_\_

The undersigned natural persons of the age of eighteen years or more, acting as incorporators, adopt the following Articles of Incorporation according to: \_\_\_\_\_  
(check one)  North Dakota Business Corporation Act (North Dakota Century Code, Chapter 10-19.1)  
 North Dakota Corporate or Limited Liability Company Farming Act (North Dakota Century Code, Chapter 10-06.1)

Article 1. Name of Corporation  
Simmons Broadcasting, Inc.

Article 2.A. Name of Registered Agent  
Ernest N. Simmons

B. Federal ID/Social Security # of Registered Agent  
000-10-13-178

C. Complete Address of Registered Agent (Street/RR, PO Box, City, State, Zip+4) May not be only a post office box.  
9451 Highway 1, Langdon, ND 58249

Article 3. The Corporation shall be effective:  
(check one)  When filed with the Secretary of State  
 Later on \_\_\_\_\_  
(month, day, year)

Article 4. Purposes for which the Corporation is organized are general business purposes.

Article 5.A. Aggregate number of shares the corporation has authority to issue  
1,000

B. Par value per share authorized by corporation  
No Par

C. If shares are divided into classes, they are classified as follows:

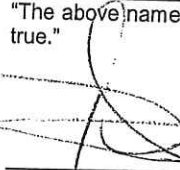
Class	# of Shares	Par Value per share
_____	_____	_____
_____	_____	_____


Article 6. Other provisions elected for inclusion:

Article 7. The name and address of each incorporator:

NAME	Street/RR	PO Box	COMPLETE MAILING ADDRESS City	State	Zip+4
<u>Ernest N. Simmons</u>	<u>1222 14<sup>th</sup></u>	<u>Street,</u>	<u>Langdon, ND</u>	<u>58249</u>	
<u>Diane R. Simmons</u>	<u>1222 14<sup>th</sup></u>	<u>Street,</u>	<u>Langdon, ND</u>	<u>58249</u>	

"The above named incorporators, have read the foregoing Articles of Incorporation, know the contents, and believe the statements made therein to be true."

  
Original Signature - Ernest N. Simmons  
Date 2-11-04

  
Original Signature - Diane R. Simmons  
Date 2-11-04

Name of person to contact about these articles  
Rebecca Heigaard McGurran

Daytime telephone #  
(701) 775-5595

**Election by a Small Business Corporation**  
 (Under section 1362 of the Internal Revenue Code)

OMB No. 1545-0146

▶ See Parts II and III on back and the separate instructions.  
 ▶ The corporation may either send or fax this form to the IRS. See page 2 of the instructions.

- Notes: 1. Do not file Form 1120S, U.S. Income Tax Return for an S Corporation, for any tax year before the year the election takes effect.  
 2. This election to be an S corporation can be accepted only if all the tests are met under **Who May Elect** on page 1 of the instructions; all shareholders have signed the consent statement; and the exact name and address of the corporation and other required form information are provided.  
 3. If the corporation was in existence before the effective date of this election, see **Taxes an S Corporation May Owe** on page 1 of the instructions.

**Part I Election Information**

Please Type or Print	Name of corporation (see instructions) <b>Simmons Broadcasting, Inc.</b>	A Employer identification number <b>20 0688724</b>
	Number, street, and room or suite no. (If a P.O. box, see instructions.) <b>9453 Highway 1</b>	B Date incorporated
	City or town, state, and ZIP code <b>Langdon, ND 58249</b>	C State of incorporation <b>North Dakota</b>

D Check the applicable box(es) if the corporation, after applying for the EIN shown in A above, changed its name  or address

E Election is to be effective for tax year beginning (month, day, year) . . . . . ▶ **01 / 01 / 04**

F Name and title of officer or legal representative who the IRS may call for more information  
**Rebecca Heigaard McGurran**

G Telephone number of officer or legal representative  
**( 701 ) 775-5595**

- H If this election takes effect for the first tax year the corporation exists, enter month, day, and year of the earliest of the following: (1) date the corporation first had shareholders, (2) date the corporation first had assets, or (3) date the corporation began doing business . . . . . ▶ **03 / 01 / 04**
- I Selected tax year: Annual return will be filed for tax year ending (month and day) ▶ **12/31**  
 If the tax year ends on any date other than December 31, except for a 52-53-week tax year ending with reference to the month of December, you must complete Part II on the back. If the date you enter is the ending date of a 52-53-week tax year, write "52-53-week year" to the right of the date.

J Name and address of each shareholder; shareholder's spouse having a community property interest in the corporation's stock; and each tenant in common, joint tenant, and tenant by the entirety. (A husband and wife (and their estates) are counted as one shareholder in determining the number of shareholders without regard to the manner in which the stock is owned.)	K Shareholders' Consent Statement. Under penalties of perjury, we declare that we consent to the election of the above-named corporation to be an S corporation under section 1362(a) and that we have examined this consent statement, including accompanying schedules and statements, and to the best of our knowledge and belief, it is true, correct, and complete. We understand our consent is binding and may not be withdrawn after the corporation has made a valid election. (Shareholders sign and date below.)		L Stock owned		M Social security number or employer identification number (see instructions)	N Shareholder's tax year ends (month and day)
	Signature	Date	Number of shares	Dates acquired		
<b>Ernest N. Simmons 1222 14th Street Langdon, ND 58249</b>						<b>12/31</b>
<b>Diane R. Simmons 1222 14th Street Langdon, ND 58249</b>						<b>12/31</b>

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

Signature of officer ▶ Title ▶ **President** Date ▶ **2-11-04**

**Part II Selection of Fiscal Tax Year** (All corporations using this part must complete item O and item P, Q, or R.)

- O Check the applicable box to indicate whether the corporation is:
1.  A new corporation adopting the tax year entered in item I, Part I.
  2.  An existing corporation retaining the tax year entered in item I, Part I.
  3.  An existing corporation changing to the tax year entered in item I, Part I.
- P Complete item P if the corporation is using the automatic approval provisions of Rev. Proc. 2002-38, 2002-22 I.R.B. 1037, to request (1) a natural business year (as defined in section 5.05 of Rev. Proc. 2002-38) or (2) a year that satisfies the ownership tax year test (as defined in section 5.06 of Rev. Proc. 2002-38). Check the applicable box below to indicate the representation statement the corporation is making.
1. Natural Business Year  I represent that the corporation is adopting, retaining, or changing to a tax year that qualifies as its natural business year as defined in section 5.05 of Rev. Proc. 2002-38 and has attached a statement verifying that it satisfies the 25% gross receipts test (see instructions for content of statement). I also represent that the corporation is not precluded by section 4.02 of Rev. Proc. 2002-38 from obtaining automatic approval of such adoption, retention, or change in tax year.
  2. Ownership Tax Year  I represent that shareholders (as described in section 5.06 of Rev. Proc. 2002-38) holding more than half of the shares of the stock (as of the first day of the tax year to which the request relates) of the corporation have the same tax year or are concurrently changing to the tax year that the corporation adopts, retains, or changes to per item I, Part I, and that such tax year satisfies the requirement of section 4.01(3) of Rev. Proc. 2002-38. I also represent that the corporation is not precluded by section 4.02 of Rev. Proc. 2002-38 from obtaining automatic approval of such adoption, retention, or change in tax year.

**Note:** If you do not use item P and the corporation wants a fiscal tax year, complete either item Q or R below. Item Q is used to request a fiscal tax year based on a business purpose and to make a back-up section 444 election. Item R is used to make a regular section 444 election.

- Q Business Purpose—To request a fiscal tax year based on a business purpose, you must check box Q1. See instructions for details including payment of a user fee. You may also check box Q2 and/or box Q3.
1. Check here  if the fiscal year entered in item I, Part I, is requested under the prior approval provisions of Rev. Proc. 2002-39, 2002-22 I.R.B. 1046. Attach to Form 2553 a statement describing the relevant facts and circumstances and, if applicable, the gross receipts from sales and services necessary to establish a business purpose. See the instructions for details regarding the gross receipts from sales and services. If the IRS proposes to disapprove the requested fiscal year, do you want a conference with the IRS National Office?  
 Yes  No
  2. Check here  to show that the corporation intends to make a back-up section 444 election in the event the corporation's business purpose request is not approved by the IRS. (See instructions for more information.)
  3. Check here  to show that the corporation agrees to adopt or change to a tax year ending December 31 if necessary for the IRS to accept this election for S corporation status in the event (1) the corporation's business purpose request is not approved and the corporation makes a back-up section 444 election, but is ultimately not qualified to make a section 444 election, or (2) the corporation's business purpose request is not approved and the corporation did not make a back-up section 444 election.
- R Section 444 Election—To make a section 444 election, you must check box R1 and you may also check box R2.
1. Check here  to show the corporation will make, if qualified, a section 444 election to have the fiscal tax year shown in item I, Part I. To make the election, you must complete **Form 8716, Election To Have a Tax Year Other Than a Required Tax Year**, and either attach it to Form 2553 or file it separately.
  2. Check here  to show that the corporation agrees to adopt or change to a tax year ending December 31 if necessary for the IRS to accept this election for S corporation status in the event the corporation is ultimately not qualified to make a section 444 election.

**Part III Qualified Subchapter S Trust (QSST) Election Under Section 1361(d)(2)\***

Income beneficiary's name and address	Social security number
Trust's name and address	Employer identification number

Date on which stock of the corporation was transferred to the trust (month, day, year) . . . . . / /

In order for the trust named above to be a QSST and thus a qualifying shareholder of the S corporation for which this Form 2553 is filed, I hereby make the election under section 1361(d)(2). Under penalties of perjury, I certify that the trust meets the definitional requirements of section 1361(d)(3) and that all other information provided in Part III is true, correct, and complete.

Signature of income beneficiary or signature and title of legal representative or other qualified person making the election \_\_\_\_\_ Date \_\_\_\_\_

\*Use Part III to make the QSST election only if stock of the corporation has been transferred to the trust on or before the date on which the corporation makes its election to be an S corporation. The QSST election must be made and filed separately if stock of the corporation is transferred to the trust after the date on which the corporation makes the S election.



REGISTERED AGENT  
CONSENT TO SERVE  
SECRETARY OF STATE  
SFN 16812A (7974 + 16812) (5-00)

FOR OFFICE USE ONLY

ID# \_\_\_\_\_

File # \_\_\_\_\_

WO # \_\_\_\_\_

Filed by \_\_\_\_\_

1. Filing Fee: \$10.00

2. Name of the organization for which the registered agent is to serve (corporation, limited liability company, limited liability partnership, limited partnership, limited liability limited partnership or real estate investment trust)

Simmons Broadcasting, Inc.

3. Name of the Registered Agent

Ernest N. Simmons

4. Registered Agent is (Check One)

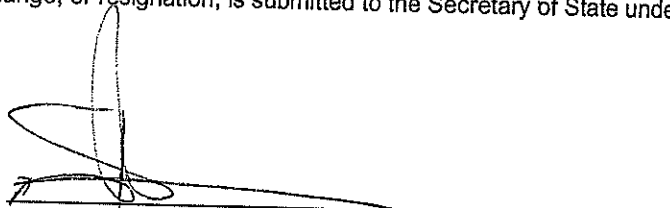
- An Individual North Dakota Resident
- A Corporation
- A Limited Liability Company
- A limited Liability Partnership

5. Federal ID # or social security # of registered agent

\_\_\_\_\_

6. An individual appointed as registered agent must sign a consent to serve in that capacity. When a corporation, a limited liability company, or limited liability partnership is named as registered agent, an officer or someone authorized by the organization may sign on behalf of the corporation, limited liability company, or limited liability partnership.

"The undersigned, as a newly appointed registered agent, agrees to act as the registered agent for this organization until a change, or resignation, is submitted to the Secretary of State under the provisions of North Dakota law."



Original signature of Registered Agent

2-11-04  
Date



