ARTICLE 12 - MISCELLANEOUS

12.1 EFFECT OF STATE LAW CHANGES (SEVERABILITY) - If any portion of these Bylaws shall be determined by a final judicial decision to be, or as a result of a change in the law of the State of Washington become, illegal, invalid or unenforceable, the remainder of these Bylaws shall continue in full force and effect.

12.2 FISCAL YEAR - The fiscal year of IES shall end on the last day of December.

12.3 TAX STATUS; INTERPRETATION OF BYLAWS - It is intended that the corporation shall have and continue to have the status of an organization which is exempt from federal income taxation under section 501(c)(3) of the IRS Code and to which contributions, bequests and gifts are deductible for federal income, estate and gift tax purposes under sections 170(c)(2), 2055(a)(2) and 2522(a)(2) of the Internal Revenue Code, respectively. Similarly, it is intended that IES shall have that or similar status under the applicable state and local laws as will exempt it from taxation to the maximum extent possible to the extent not contrary to applicable federal requirements. These Bylaws shall be interpreted accordingly.