

**CERTIFICATE CONCERNING  
RESTATED ARTICLES OF INCORPORATION**

**NON-PROFIT CORPORATION**

**ENTITY INFORMATION**

**ENTITY NAME:** INTERNATIONAL FUEL TAX ASSOCIATION, INC.  
**ENTITY ID:** 02313903  
**ENTITY TYPE:** Domestic Nonprofit Corporation

**ADOPTION AND VOTE**

**ADOPTION DATE:** 10/08/2020

The restated Articles were approved by the board of directors without member or third person action, and the approval of member of any other persons not required. YES

The restated Articles contain one or more amendments that required approval by members and/or other persons

Approved by members NO

Approved by other person(s) as required by the articles of incorporation NO

**SIGNATURE**

Officer: Carmen Martorana - 11/16/2020

**ARTICLES OF AMENDMENT AND RESTATEMENT**  
**OF**  
**ARTICLES OF INCORPORATION**  
**OF**  
**INTERNATIONAL FUEL TAX ASSOCIATION, INC.**

Pursuant to the provisions of Sections 10-11002, 10-11006 and 10-11007 of the Arizona Revised Statutes, the undersigned corporation adopts the following amendments and restatement of its Articles of Incorporation:

FIRST: The name of the corporation is International Fuel Tax Association, Inc.

SECOND: The document attached hereto as Exhibit "A" sets forth a restatement of the Articles of Incorporation, which contain amendments to the Articles of Incorporation.

THIRD: The document attached hereto as Exhibit "A" was duly adopted by an act of the board of trustees of the corporation on October 8th, 2020.

DATED: November 3rd, 2020.

*Carmen Martorana*

---

By: Carmen Martorana  
Its: Chief Executive Officer

**EXHIBIT A**

**ARTICLES OF AMENDMENT AND RESTATEMENT  
OF  
ARTICLES OF INCORPORATION  
OF  
INTERNATIONAL FUEL TAX ASSOCIATION, INC.**

These Amended and Restated Articles of Incorporation supersede and take the place of the heretofore existing Articles of Incorporation and any amendments or restatements thereof of International Fuel Tax Association, Inc., all pursuant to the Arizona Nonprofit Corporation Act, Sections 10-3101 through 10-11702 of the Arizona Revised Statutes (“ANCA”).

**ARTICLE I  
NAME**

The name of the corporation is “International Fuel Tax Association, Inc.” The corporation is hereafter referred to as the “Association”.

**ARTICLE II  
PURPOSE AND CHARACTER OF AFFAIRS**

The Association is organized and shall be operated exclusively for the purpose of engaging in the administration and management of International Fuel Tax Agreement and managing a data repository, communication with members and organizational meetings as necessary within the meaning of I.R.C. § 501(c)(6). The Association may carry out its purposes directly or by making gifts, grants or other payments to other qualifying organizations. In these Articles, the term “I.R.C.” means the Internal Revenue Code of 1986 and references to provisions thereof are to such provisions as they are from time to time amended and to corresponding provisions of any future United States Internal Revenue Law.

**ARTICLE III  
ACTIVITIES AND RESTRICTIONS**

Section 1. No dividends, liquidating dividends, or distributions shall be declared or paid by the Association to any private individual or officer or trustee of the Association.

Section 2. No substantial part of the activities of the Association shall consist of carrying on propaganda or otherwise attempting to influence legislation, unless by appropriate election a greater part is permitted without jeopardizing the Association’s exemption under I.R.C. § 501(c)(3). The Association shall neither participate in, nor intervene in, any political campaign on behalf of (or in opposition to) any candidate for public office, including the publishing or distribution of any statements.

Section 3. No part of the net earnings or net income of the Association shall inure to the benefit of any private individual or officer or trustee of the Association; provided, however, that such a person may receive reasonable compensation for personal services rendered, or

reimbursement for reasonable expenses incurred, which are necessary to carrying out the exempt purposes of the Association.

Section 4. Notwithstanding any other provision of these Articles of Incorporation, the Association shall not carry on any other activities not permitted to be carried on by a corporation exempt from federal income tax under I.R.C. § 501(c)(6).

#### **ARTICLE IV MEMBERS**

The Association shall have one or more classes of members whose respective qualifications, rights, and method of acceptance shall be as specified in the Bylaws.

#### **ARTICLE V BOARD OF TRUSTEES**

The affairs of the Association shall be managed by its Board of Trustees, which currently consist of nine (9), and shall in the future consist of such number of persons as shall be fixed by the Bylaws from time to time, but shall not be less than the number of trustees required by the ANCA which is one (1). The terms of office, qualifications and method of election of the trustees shall be as specified in the Bylaws. The names and addresses of the current trustees are:

L. Michael Romeo, Jr.  
14517 W. Cortez Street  
Surprise, Arizona 85379

Helen Varcoe  
14517 W. Cortez Street  
Surprise, Arizona 85379

Christie Chewning  
14517 W. Cortez Street  
Surprise, Arizona 85379

Antoinette Tannous  
14517 W. Cortez Street  
Surprise, Arizona 85379

Rodney Richard  
14517 W. Cortez Street  
Surprise, Arizona 85379

Dany Couillard  
14517 W. Cortez Street  
Surprise, Arizona 85379

Scott Bryer  
14517 W. Cortez Street  
Surprise, Arizona 85379

David Nicholson  
14517 W. Cortez Street  
Surprise, Arizona 85379

Richard Wagner  
14517 W. Cortez Street  
Surprise, Arizona 85379

#### **OFFICERS**

The names and addresses of the current officers are:

Scott Bryer  
President  
14517 W. Cortez Street  
Surprise, Arizona 85379

Antoinette Tannous  
Vice President  
14517 W. Cortez Street  
Surprise, Arizona 85379

Carmen Martorana  
Chief Executive Officer  
14517 W. Cortez Street  
Surprise, Arizona 85379

**ARTICLE VI  
AMENDMENT**

These Articles of Incorporation may be amended by the Trustees of the Association by vote of a majority (51%) of the number of Trustees at a meeting at which a quorum is present, provided that no amendment shall substantially change the original purposes of the Association.

**ARTICLE VII  
DISSOLUTION**

In the event of the dissolution of the Association, the Board of Trustees shall, after paying or making provision for the payment of all of the liabilities of the Association, distribute all of the assets of the Association exclusively to one or more organizations then described in I.R.C. §§ 501(c)(3), 501(c)(4) or 501(c)(6) having purposes substantially similar to those of the Association or to one or more units or agencies of federal, state or local government to be used exclusively for public purposes, as the Board of Trustees shall determine. Any of such assets not so distributed shall be distributed to one or more of such organizations as determined by the Superior Court of the county in which the principal office of the Association is then located.

**ARTICLE VIII  
PRINCIPAL OFFICE; REGISTERED OFFICE; REGISTERED AGENT**

The street address of the principal office is 14517 W. Cortez Street, Surprise, Arizona 85379. The mailing and street address of the registered office is 12725 W. Indian School Road, Suite E-101, Avondale, Arizona 85392 and the registered agent at such address is Arizona Statutory Agent Services, LLC.

**ARTICLE IX  
TRUSTEE LIABILITY**

To the fullest extent permitted by the ANCA as the same exist or may be hereafter amended, no trustee of the Association shall be liable to the Association for monetary damages for any action taken or any failure to take any action as a trustee. No repeal, amendment or modification of this article, whether direct or indirect, shall eliminate or reduce its effect with respect to any act or failure to act of a trustee of the Association occurring prior to such repeal, amendment or modification.

**ARTICLE XI  
INDEMNIFICATION**

The Association shall, to the fullest extent permitted or required by Sections 10-3850 to 10-3858, inclusive, of the ANCA, including any amendments thereto (but in the case of any such amendment, only to the extent such amendment permits or requires the Association to provide broader indemnification rights than prior to such amendment), indemnify its current and former Trustees, Officers, and agents against any and all Liabilities, and advance any and all reasonable Expenses, incurred thereby in any Proceeding to which any Trustee or Officer is a Party because such Trustee or Officer is a Trustee or Officer of the Association; provided, however, that the Association's obligation of indemnification shall be conditioned upon its receipt of prompt written



notice of the threat or filing of an action, suit or proceeding as to which rights of indemnification are sought. The Association may indemnify its employees and authorized agents, acting within the scope of their duties as such, to the same extent as Trustees or Officers hereunder. The rights to indemnification granted hereunder shall not be deemed exclusive of any other rights to indemnification against Liabilities or the advancement of Expenses which such Trustee or Officer may be entitled under any written agreement, board resolution, vote of the Members, the ANCA or otherwise. All capitalized terms used in this section and not otherwise defined herein shall have the meaning set forth in Section 10-3850 of the ANCA.

#### CERTIFICATION

The undersigned officer of International Fuel Tax Association, Inc. hereby certifies that the foregoing Amended and Restated Articles of Incorporation and that said Amended and Restated Articles of Incorporation were adopted by the Members in accordance with Section 10-11003 of the ANCA.

DATED: November 3rd, 2020.

*Carmen Martorana*

---

Carmen Martorana, Chief Executive Officer

DO NOT WRITE ABOVE THIS LINE; RESERVED FOR ACC USE ONLY.

**CERTIFICATE CONCERNING  
RESTATED ARTICLES OF INCORPORATION  
NONPROFIT CORPORATION**

*Read the Instructions [C013i](#)*

**1. ENTITY NAME** – give the exact name of the corporation as currently shown in A.C.C. records:  
International Fuel Tax Association, Inc.

**2. A.C.C. FILE NUMBER:** 02313903

Find the A.C.C. file number on the upper corner of filed documents OR on our website at: <http://www.azcc.gov/Divisions/Corporations>

**3. DATE OF ADOPTION** - date on which the restated Articles were adopted: 10/8/2020

**4. APPROVAL OF RESTATED ARTICLES** – check 4.1 or 4.2 (not both) and follow instructions:

**4.1**  The restated Articles were approved by the **board of directors without member or third person action**, and the approval of members or any other persons was not required – go to number 6.

**4.2**  The restated Articles contain one or more **amendments that required approval by members and/or other persons** – continue with number 5.

**5. APPROVAL OF AMENDMENTS** – if 4.2 is checked, check all that apply concerning member or other person approval of the restated Articles with amendments:

Approved by members.

Approved by other person(s) as required by the Articles of Incorporation.

**6. The Restated Articles or Amended and Restated Articles must be attached to this Certificate.**

**SIGNATURE:** By checking the box marked "I accept" below, I acknowledge *under penalty of perjury* that this document together with any attachments is submitted in compliance with Arizona law.

I ACCEPT

*Carmen Martorana*

Carmen Martorana

11/3/2020

Signature

Printed Name

Date (mm/dd/yyyy)

**REQUIRED** – check only one:

<input type="checkbox"/> I am the <b>Chairman of the Board of Directors</b> of the corporation filing this document.	<input checked="" type="checkbox"/> I am a duly-authorized <b>Officer</b> of the corporation filing this document.	<input type="checkbox"/> I am a duly authorized <b>bankruptcy trustee</b> , receiver, or other court-appointed fiduciary for the corporation filing this document.
--	--	--

Filing Fee: \$25.00 (regular processing) Expedited processing – add \$35.00 to filing fee. All fees are nonrefundable - see Instructions.	Mail: Arizona Corporation Commission - Corporate Filings Section 1300 W. Washington St., Phoenix, Arizona 85007 Fax: 602-542-4100
---	---

Please be advised that A.C.C. forms reflect only the **minimum** provisions required by statute. You should seek private legal counsel for those matters that may pertain to the individual needs of your business.

All documents filed with the Arizona Corporation Commission are **public record** and are open for public inspection.  
If you have questions after reading the Instructions, please call 602-542-3026 or (within Arizona only) 800-345-5819.