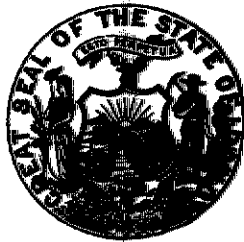


State of Idaho



Department of State

CERTIFICATE OF INCORPORATION

I, IRA H. MASTERS, Secretary of State of the State of Idaho, and legal custodian of the corporation records of the State of Idaho, do hereby certify that the original of the articles of incorporation of

ASSOCIATED TAXPAYERS OF IDAHO, INC.

was filed in the office of the Secretary of State on the **22nd** *day*
of **August** *A. D. One Thousand Nine Hundred* **Forty-Six** *and*
is duly recorded on Film Roll No. 7 of Record of Domestic Corporations, of the State
of Idaho, and that the said articles contain the statement of facts required by Section 29-103
and Sections 29-1001 to 29-1005, inclusive, Idaho Code, Annotated.

I FURTHER CERTIFY, That the persons executing the articles and their associates and successors are hereby constituted a corporation, by the name hereinbefore stated, for
perpetual existence from the date hereof, with its registered office in this State located at
Boise *in the County of* **Ada**
and as such are subject to the rights, privileges and limitations granted to Non-Profit Cooperative Associations, as provided in Chapter 10, Title 29, Idaho Code, Annotated.

IN TESTIMONY WHEREOF I have hereunto set my hand and affixed
the Great Seal of the State. Done at Boise, the
Capital of Idaho, this **22nd** *day*
of **August** *, in the year of our Lord*
one thousand nine hundred **forty-six** *,*
and of the Independence of the United States of
America the One Hundred **Seventy-First**

Secretary of State.

ARTICLES OF INCORPORATION
of
ASSOCIATED TAXPAYERS OF IDAHO, INC.

KNOW ALL MEN By these presents, That we, the undersigned, all of whom are citizens of the United States of America, of full age and residents of the State of Idaho, have this day voluntarily associated ourselves together and do hereby and by these Articles of Incorporation unite and associate ourselves together for the purpose of forming a non-profit corporation under the laws of the State of Idaho, and particularly Chapter 10, Title 29, Idaho Code Annotated, and other applicable laws of the State of Idaho, for the purposes hereinafter stated. /

I.

The name of this corporation shall be "Associated Taxpayers of Idaho, Inc."

II.

The term for which this corporation shall exist shall be in perpetuity.

III.

The location and post office address of the registered office of this corporation in the State of Idaho shall be Boise, Ada County, Idaho.

IV.

Objects and Purposes. Taxation and public finance has a direct influence on the welfare of the citizens of Idaho and the development of its resources. It is, therefore, the object and purpose of this corporation to promote a scientific study of the subjects of taxation and public finance by:

- (a) The encouragement of research by gathering, assembling,

compiling, analyzing, and cataloging data and statistics covering governmental, state, county, school, and municipal affairs and particularly public expenditures.

(b) By disseminating, and making available for public and private use through publication, or other means, of such information as may be acquired.

(c) By holding and arranging conferences and forums for the purpose of discussing such information and also the subjects of taxation and public finance.

(d) To take whatever action may be deemed necessary or advisable in carrying out the general objects and purposes hereinabove set forth.

V.

The business of this corporation shall be managed and conducted by a Board of Directors of not less than five (5) members. The incorporators of this corporation shall comprise the first Board of Directors and additional directors may be added to the Board from time to time as shall be provided in the By-laws of this corporation.

VI.

Corporations, associations, and co-partnerships, as well as persons, may become members of this corporation. The corporation shall not issue capital stock, but shall issue membership certificates to its members, and the right and interests of all members shall be equal. The corporation may collect dues, accept and receive donations, grants, bequests and contributions of all kinds, and expend the assets of the corporation for the purposes hereinabove specified, as the Board of Directors may from time to time deem advisable.

VII.

Without any individual liability on the part of its members whatsoever, and in the corporation's name, the corporation may enter into and perform contracts and employ such persons or

organizations as it may deem proper or necessary in the furtherance of its objects and purposes.

VIII.

The corporation shall adopt By-laws, and in addition to the provisions prescribed by law said By-laws may establish various classes of membership and provide the number and qualifications of members and the terms and conditions of admission; the time, mode, conditions and effect of expulsion or withdrawal from and of restoration to membership; fix the dues for various classes of membership and the time of payment thereof; and without limitation shall have the power to do all and everything necessary, suitable, convenient or proper for the accomplishment of any of its purposes, or the attainment of any one or more of the objects herein enumerated, or incident to the powers herein named, or which shall at any time appear conducive or expedient for the accomplishment thereof.

IX.

No officer or member of the corporation shall at any time receive, or become entitled to receive any pecuniary profit from the operations of the corporation; provided, however, that compensation may be paid for any services rendered to the corporation by any officer, member, agent, or employee or any other person or corporation pursuant to authorization by the Board of Directors.

X.

The Board of Directors of this corporation may meet and transact the business of said corporation either at the principal place of business herein designated or at such other place within or without the State of Idaho as may be designated by resolution of the Board of Directors.

XI.

The names and Post office addresses of the incorporators

are as follows:

<u>Name</u>	<u>Post Office Address</u>
<u>Presley F. Horne</u>	<u>Caldwell, Idaho</u>
<u>Bert Higgins</u>	<u>Idaho Falls, Idaho</u>
<u>C. S. Bigsby</u>	<u>Wallace, Idaho</u>
<u>F. A. Burton</u>	<u>Pocatello, Idaho</u>
<u>I. H. Harris</u>	<u>Burley, Idaho</u>

IN WITNESS WHEREOF, We have hereunto set our hands and seals
this 12th day of August, 1946.

Presley F. Horne
Bert Higgins
C. S. Bigsby
F. A. Burton
I. H. Harris

STATE OF IDAHO

County of Ada

} ss.

On this 12th day of August, 1946, before me, _____
MAX YOST, a Notary Public in and for said State,
personally appeared _____ Presley F. Horne, Bert Higgins,
C. S. Bigsby

known to me to be the persons whose names are subscribed to the
within instrument, and acknowledged to me that they executed the
same.

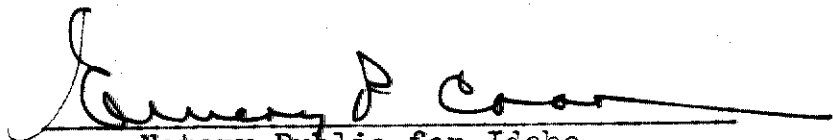
IN WITNESS WHEREOF, I have hereunto set my hand and affixed my
official seal the day and year in this certificate first above
written.

Max Yost
Notary Public for Idaho
Residing at Boise, Idaho

STATE OF IDAHO }
County of Bannock } ss.

On this 17th day of August, 1946, before me, Emery P. Carr
_____, a Notary Public in and for said State,
personally appeared ----- F. A. Burton -----
known to me to be the person whose name is subscribed to the
within instrument, and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my
official seal the day and year in this certificate first above
written.



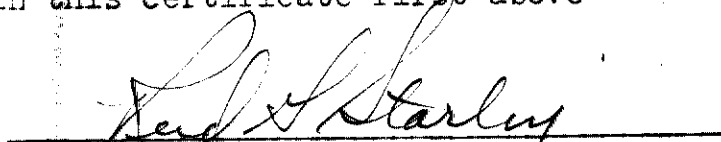
Notary Public for Idaho
Residing at _____, Idaho

Notary Public, Residence, Pocatello, Idaho
My Commission Expires Aug. 1, 1950.

STATE OF IDAHO }
County of Lassie } ss.

On this 21 day of August, 1946, before me, Reed G. Starley
_____, a Notary Public in and for said State,
personally appeared --- I. H. Harris ---
known to me to be the person whose name is subscribed to the
within instrument, and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my
official seal the day and year in this certificate first above
written.



Notary Public for Idaho
Residing at Burley, Idaho