

**FILED/EFFECTIVE**

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SECRETARY OF STATE  
STATE OF IDAHO

**ARTICLES OF INCORPORATION**

**OF**

**Progressive Tax & Financial Planning Inc.**

We, the undersigned natural persons of the age of twenty-one (21) years or more, acting as incorporators of a corporation under the Idaho State laws, adopt the following Articles of Incorporation for such corporation:

**ARTICLE I**

The name of the corporation shall be Progressive Tax & Financial Planning Inc.

**ARTICLE II**

The period of duration shall be perpetual.

**ARTICLE III**

The nature of the business and the objects and purposes proposed to be transacted and carried on are to do any and all things herein mentioned as fully and to the same extent as natural persons might or could do: viz.

To engage in the sale of services, personal, business, self proprietor, partnership, corporate, and limited liability company tax planning, personal, business, self proprietor, partnership, corporate, and limited liability company tax return preparation, personal, business, self proprietor, partnership, corporate, and limited liability company financial consulting, personal, business, self proprietor, partnership, corporate, and limited

IDAHO SECRETARY OF STATE  
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liability company financial planning, personal, business, self proprietor, partnership, corporate, and limited liability company investment planning personal, business, self proprietor, partnership, corporate, and limited liability company retirement planning and consulting and generally to sell and provide for fee tax, retirement, and financial planning and tax preparation services or otherwise acquire other businesses, and to own, hold, lease, rent, or sell such business or businesses.

To purchase, to receive by way of gift, subscribe for, invest in, and in all other ways acquire, import, lease, possess, maintain, handle on consignment, own, hold for investment or otherwise use, enjoy, exercise, operate, manage, conduct, perform, make, borrow, guarantee, contract in respect of, trade and deal in, sell, exchange, let, lend, export, mortgage, pledge, deed in trust, hypothecate, encumber, transfer, assign and in all other ways dispose of, design, develop, invest in, improve, equip, repair, alter, fabricate, assemble, build, construct, operate, manufacture, plant, cultivate, produce, market, and in all other ways (whether like or unlike any of the foregoing), deal in and with property of every kind and character, real, personal or mixed, tangible or intangible, wherever stated and however held, including, but not limited to, money, credits, choses in action, securities, stocks, bonds, warrants, script, certificates, debenture, mortgages, notes, commercial paper and other obligations, and evidences of interest in or indebtedness of any person, firm or corporation, foreign or domestic, or of any government or subdivision or agency thereof, documents of title, and accompanying rights, and every other kind and character of personal property, real property (improved or unimproved), and the products and avails thereof, and every character of interest therein and appurtenance thereto, including, but not limited to, mineral, oil, gas and water rights, all or any part of any going business and its incidents, franchises, subsidiaries, charters, concessions, grants, rights, powers or privileges, granted or conferred by any government or subdivision or agency thereof, and any interest in or part of any of the foregoing, and to exercise in respect thereof all of the rights, powers, privileges, and immunities of individual owners or holders thereof.

To hire and employ agents, servants and employees and to enter into agreements of employment and collective bargaining agreements, and to act as agent, contractor, trustee, factor or otherwise, either alone or in company with others.

To promote or aid in any manner, financially or otherwise, any person, firm, association or corporation, and to guarantee contracts and other obligations.

To let concessions to others to do any of the things that this corporation is empowered to do, and to enter into, make, perform and carry out, contracts and arrangements of every kind and character with any person, firm, association or corporation, or any government or authority or subdivision or agency thereof.

To carry on any business whatsoever that this corporation may deem proper or convenient in connection with any of the foregoing purposes or otherwise, or that it may deem calculated, directly or indirectly, to improve the interests of this corporation, and to do all things specified in or allowed under the statutes of the State of Idaho and to have and to exercise all powers conferred by the laws of the State of Idaho on corporations formed under the laws pursuant to which and under which this corporation is formed, as such laws are now in effect or may at any time hereafter be amended, and to do any and all things hereinabove set forth to the same extent and as fully as natural persons might or could do, either alone or in connection with other persons, firms, associations, or corporations, and in any part of the world.

The foregoing statement of purposes shall be construed as a statement of both purposes and powers, shall be liberally construed in aid of the powers of this corporation, and the powers and purposes stated in each clause shall, except where otherwise stated, be in noway restricted by any term or provision of any other clause, and shall be regarded not only as independent purposes, but the purposes and powers stated shall be

construed distributively as such object expressed, and the enumeration as to specific powers shall not be construed as to limit in any manner the aforesaid general powers of this corporation granted to it by its existence as provided in the Corporation Laws of the State of Idaho

#### **ARTICLE IV**

The aggregate number of shares which the corporation shall have authority to issue is 50,000 SHARES at a par value of One Dollar (\$1.00) per share.

#### **ARTICLE V**

The corporation will commence business upon the filing of the articles of incorporation.

#### **ARTICLE VI**

There are no provisions limiting or denying to shareholders a pre-emptive right to acquire additional or treasury shares of the corporation.

#### **ARTICLE VII**

The transfer of the stock of this corporation shall be subject to the following limitations, to-wit: No shares of stock of this corporation shall be transferred by any stockholder to nonstockholder, unless such stockholder desiring to transfer the same shall first make a written offer to the secretary of the corporation itself, offering to sell said shares for a given price pursuant to specified terms. Such written offer shall be accepted in writing by the secretary of the corporation within

twenty (20) days of the date of said offer. In determining the date of such offer or the date of the acceptance thereof, the postmarked date on the envelope of mailing shall be controlling. In the event said offer to sell shall not be accepted within the twenty (20) days by the corporation itself, then the same offer of sale of stock must be made to the remaining shareholders of the corporation in the same manner as above described. In the event said offer to sell shall be accepted by more than one remaining stockholder, then they shall be entitled to buy such offered shares for such offered price in the same proportions as the shares owned by them shall bear to the total issued shares of the corporation, other than those shares being offered for sale or transfer, and if such proportions shall result in a fractional share, the stockholder entitled to purchase the major fraction thereof shall be entitled to purchase all of such share, but in the event two or more are equally entitled to purchase such a fractional share, then such stockholders so entitled to purchase shall determine purchase thereof by lot. In the event that said offer to sell shall not be accepted as herein provided, by either the corporation itself or one or more of the remaining stockholders, the offering stockholder shall be free to offer to sell said shares to any third person, but only for the price and upon the terms as stated in said offer to the corporation or the remaining stockholders. No stockholder shall have the right to issue stock to a spouse per a marital agreement. If any shares of

stock held by a stockholder are involved in a divorce or community property settlement, the value of the said shares of stock will be one cent (.01).

#### **ARTICLE VIII**

The officers of the corporation shall be President, Vice President and Secretary-Treasurer, each of whom shall be elected by the Board of Directors. Such other officers and assistant officers as may be deemed necessary may be elected or appointed by the Board of Directors. The officers of the corporation to be elected by the Board of Directors shall be elected annually by the Board of Directors at the first meeting of the Board of Directors held after each annual meeting of the shareholders. If the election of officers shall not be held at such meeting, such elections shall be held as soon thereafter as conveniently may be held. Each officer shall hold the office until his successor shall have been duly elected and shall have qualified, or until his death, or until he shall resign, or shall be removed by the Board of Directors for cause.

#### **ARTICLE IX**

The post office address of the initial registered office of the corporation is 1261 Rush Rd., Eagle, Idaho 83616, and the initial registered physical location of the corporation is 1261 Rush Rd., Eagle, Idaho 83616 and the name of the initial registered agent at such address is Joseph D. Klamt.

## **ARTICLE X**

The number of directors of the corporation shall be fixed at three (3) but this number may be altered from time to time as may be provided in the by-laws. In case of any increase in the number of directors, the additional directors may be elected by the directors or by the stockholders at an annual or special meeting as shall be provided in the by-laws.

At all elections for directors, each stockholder shall be entitled to as many votes as shall equal the number of his shares of stock multiplied by the number of directors to be elected, and he may cast all, of such votes for a single director, or may distribute them among the number to be voted for any two or more of them as he may see fit. That is to say that there may be cumulative voting. In addition to the powers and authorities provided for by the by-laws or statutes, the directors are hereby empowered to exercise all such powers and do all such things and acts as may be exercised or done by the corporation, subject, nevertheless, to the provisions of the statutes of the State of Idaho or any other State in which said corporation may be operating.

## **ARTICLE XI**

The number of directors constituting the initial Board of Directors of the corporation is three (3), and the names and addresses of the persons who are to serve as directors until the

first annual meeting of shareholders or until successors are elected and qualify are:

Joseph D. Klamt	1261 Rush Rd. Eagle, ID 83616
Ann E. West	1261 Rush Rd. Eagle, ID 83616
David Hoopiaina	3319 W. Cheshier Park Dr. West Valley City, UT 84119

#### **ARTICLE XII**

The names and address of the incorporates are:

Joseph D. Klamt	1261 Rush Rd. Eagle, ID 83616
Ann E. West	1261 Rush Rd. Eagle, ID 83616
David Hoopiaina	3319 W. Cheshier Park Dr. West Valley City, UT 84119

#### **ARTICLE XIII**


No contract or other transaction between this corporation and any other corporation shall be affected by the fact that a member of the Board of Directors or officer of this corporation is interested in, or is a director or other officer of such corporation. Any member of the Board of Directors, individually or with others, may be a party to or may be interested in any transaction of this corporation or any transaction in which this corporation is interested. No contract, act or other transaction of this corporation with any person, firm or corporation shall be affected by the fact that any member of the Board of Directors of this corporation (a) is a party to

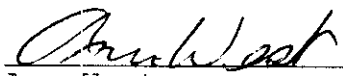


or is interested in such contract, act or transaction; or (b) is in some way connected with such person, firm or corporation. Each person who is now or may become a member of the Board of Directors of this corporation is hereby relieved from liability that might otherwise obtain in the event such member of the Board of Directors contracts with this corporation for the benefit of himself or any firm, association or corporation in which he may be interested in any way, provided said member of the Board of Directors acts in good faith.

DATED this 1 day of <sup>June</sup>~~May~~, 2000.

  
Joseph D. Klamt

  
David Hoopilaina

  
Ann West

I, Joseph D. Klamt, by my signature hereunder, do hereby acknowledge and accept my appointment to the office of Registered Agent for the corporation organized by these Articles of Incorporation.

DATED this 1 day of <sup>June</sup>~~May~~, 2000.

  
Joseph D. Klamt

STATE OF IDAHO )

: ss.

County of Ada )

I hereby certify that on the 1 day of ~~May~~ <sup>June</sup> 2000, personally appeared before me the above-named incorporator and registered agent, Joseph D. Klamt who being by me first duly sworn, severally declare that he is the person who signed the foregoing document as registered agent and as one of the incorporators and the statements contained therein are true.

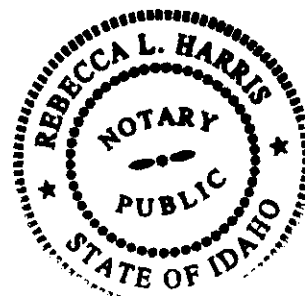
IN WITNESS WHEREOF, I have hereunto set my hand and seal this 1 day of ~~May~~ <sup>June</sup>, 2000.

Rebecca L. Harris

Notary Public

Residing at: Meridian

Notary expiration Date: 2/14/2002



STATE OF UTAH )

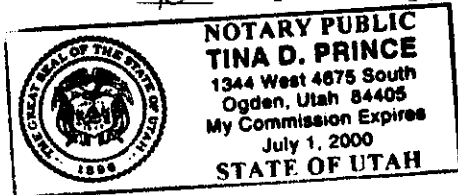
: ss.

County of Salt Lake )

I hereby certify that on the 10 day of May 2000, personally appeared before me the above-named incorporator, David Hoopiiaina who being by me first duly sworn, severally declare

that he is the person who signed the foregoing document as one of the incorporators and the statements contained therein are true.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 10 day of May, 2000.



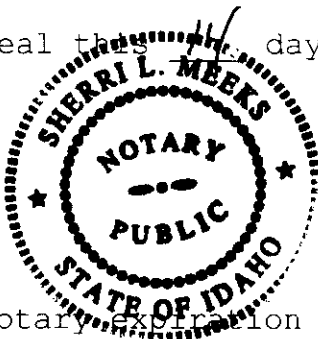
Tina D. Prince  
Notary Public  
Residing at: Salt Lake

Notary expiration Date: 7-01-00

STATE OF IDAHO )  
                              : ss.  
County of Ada )

I hereby certify that on the 14 day of ~~May~~ June 2000, personally appeared before me the above-named incorporator, Ann E. West who being by me first duly sworn, severally declare that he is the person who signed the foregoing document as registered agent and as one of the incorporators and the statements contained therein are true.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 14 day of June, 2000.



Sherri L. Meeks  
Notary Public  
Residing at: Boise, Idaho

Notary expiration Date: 2/9/06