



CERTIFICATE OF INCORPORATION
OF

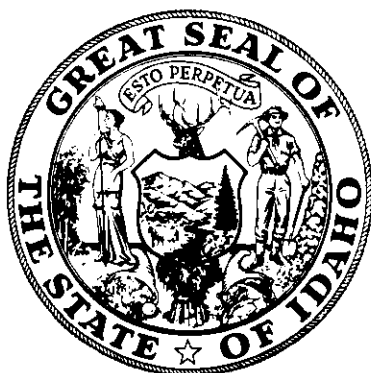
COMPREHENSIVE TAX SERVICE, INC.

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of COMPREHENSIVE TAX SERVICE, INC.

duly signed pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Incorporation and attach hereto a duplicate original of the Articles of Incorporation.

Dated: January 21, 1935



Pete T. Cenarrusa

SECRETARY OF STATE

by: _____

ARTICLES OF INCORPORATION

83 JAN 21 AM 11 57

OF

COMPREHENSIVE TAX SERVICE, INC.

SECRETARY OF
STATE

KNOW ALL MEN BY THESE PRESENTS: That the undersigned, for the purpose of forming a corporation under the Idaho Business Corporation Act, Title 30, Chapter 1, Idaho Code, does hereby certify, declare and adopt the following Articles of Incorporation:

I.

The name of the Corporation is Comprehensive Tax Service, Inc.

II.

The nature of the business, or objects or purposes to be transacted, promoted, or carried on by the Corporation are:

(1) To engage in a tax preparation and bookkeeping business.

(2) To transact any other lawful business for which a corporation may be incorporated under the Idaho Business Corporation Act.

III.

The aggregate number of shares which the Corporation shall have the authority to issue is 100 shares of common no-par value common stock. Said shares shall be of one class only.

IV.

The Corporation is to have perpetual existence.

V.

The business of the Corporation shall be managed by its Board of Directors, each of whom shall be at least 18 years of age. The number of directors of the Corporation shall be set forth in the Bylaws and may be altered from time to time by amendment of the Bylaws in a manner not prohibited by law. Until so changed, the number of directors shall be five (5). None of the directors needs to be a stockholder of the Corporation or a resident of the State of Idaho.

The name and address of the persons who are to serve as directors until the first annual meeting of the shareholders or until their successors are elected and qualified are as follows:

<u>Name</u>	<u>Address</u>
Barbara Hanssen	1422 Rand Boise, Idaho 83709
Nile Clark	2017 So. Phillippi Boise, Idaho 83705
James N. Welch	7224 Kingston Drive Boise, Idaho 83704
Linda Stevens	2004 So. Curtis Circle Boise, Idaho 83705
Peggy Wise	1914 Lemhi Boise, Idaho 83705

VI.

The private property of the stockholders shall not be subject to the payment of corporate debts to any extent whatever.

VII.

The Corporation shall have the authority in accordance with Idaho State law to indemnify each director or officer or any person who may have served at its request as a director or officer of another corporation in which it owns shares of capital stock or of which it is a creditor against expenses actually and necessarily incurred by him in connection with the defense of any action, suit or proceeding in which he is made a party, by reason of being or having been a director or officer of the Corporation, or of such other corporation (whether or not he continues to be a director or officer at the time of incurring such expense) except in relation to matters as to which he shall be adjudged in such action, suit or proceeding to be liable for negligence or misconduct in the performance of his duty as such director or officer. Such indemnification shall not be deemed exclusive of any other rights to which those indemnified may be entitled, under any Bylaw, agreement, vote of stockholders, or otherwise.

The Corporation shall have the right to defend and to incur reasonable expenses in the defense of, any such actions, suits or proceedings brought against any such director, officer or person. Wherever in this section a director or officer is referred to, such reference shall include his or her executors and administrators.

VIII.

Meetings of the stockholders may be held outside the State of Idaho, if the Bylaws so provide. The books of the Corporation may be kept (subject to any provision contained in the statutes) outside the State of Idaho at such place or places as may be designated from time to time by the Board of Directors or in the Bylaws of the Corporation. Election of directors need not be by ballot unless the Bylaws of the Corporation shall so provide.

IX.

The Corporation reserves the right to amend, alter, change or repeal any provision herein contained in the manner now or hereafter prescribed by statutes, and all rights conferred upon stockholders herein are granted subject to this reservation.

X.

The name and place of residence of the incorporators are as follows:

<u>Name</u>	<u>Address</u>
Barbara Hanssen	1422 Rand Boise, Idaho 83709
Nile Clark	2017 So. Phillippi Boise, Idaho 83705
James N. Welch	7224 Kingston Drive Boise, Idaho 83704
Linda Stevens	2004 So. Curtis Circle Boise, Idaho 83705
Peggy Wise	1914 Lemhi Boise, Idaho 83705

XI.

The registered office of this Corporation in the State of Idaho shall be 1422 Rand, Boise, Idaho, 83709, or such other place within the County of Ada, as the Board of Directors may hereafter determine. The name of the registered agent at such address is Barbara Hanssen.

DATED this 14th day of January, 1985.

Barbara Hanssen
Barbara Hanssen

Nile Clark
Nile Clark

James N. Welch
James N. Welch

Linda Stevens
Linda Stevens

Peggy Wise
Peggy Wise

STATE OF IDAHO)
) ss.
County of Ada)

On this 14th day of January, 1985, before me, the undersigned, a Notary Public in and for said State, personally appeared BARBARA HANSSEN, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that she 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.

Deborah L. Taylor
Notary Public for Idaho
Residing at Boise, Idaho

STATE OF IDAHO)
) ss.
County of Ada)

On this 14th day of January, 1985, before me, the undersigned, a Notary Public in and for said State, personally appeared NILE CLARK, known to me to be the person whose name is subscribed to the foregoing 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.

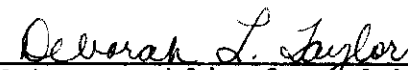


Notary Public for Idaho
Residing at Boise, Idaho

STATE OF IDAHO)
) ss.
County of Ada)

On this 14th day of January, 1985, before me, the undersigned, a Notary Public in and for said State, personally appeared JAMES N. WELCH, known to me to be the person whose name is subscribed to the foregoing 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 Boise, Idaho

STATE OF IDAHO)
) ss.
County of Ada)

On this 14th day of January, 1985, before me, the under-
signed, a Notary Public in and for said State, personally appeared
LINDA STEVENS, known to me to be the person whose name is subscribed
to the foregoing instrument, and acknowledged to me that she 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.

Jan J. Branin
Notary Public for Idaho
Residing at Boise, Idaho

STATE OF IDAHO)
) ss.
County of Ada)

On this 14th day of January, 1985, before me, the under-
signed, a Notary Public in and for said State, personally appeared
PEGGY WISE, known to me to be the person whose name is subscribed
to the foregoing instrument, and acknowledged to me that she 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.

Deborah L. Taylor
Notary Public for Idaho
Residing at Boise, Idaho