

ARTICLES OF INCORPORATION

OF

ASAP TAX SERVICE INCORPORATED

ARTICLE I: NAME.

The name of the corporation shall be ASAP Tax Service Incorporated (the "Corporation").

ARTICLE II: DURATION.

The period of duration shall be perpetual.

ARTICLE III: PURPOSES.

The purposes for which the Corporation is organized shall be conducting the business of all aspects of tax return preparation services, and shall include the transaction of any or all lawful business for which corporations may be incorporated under the laws of the State of Idaho.

ARTICLE IV: AUTHORIZED SHARES.

The aggregate number of shares of which the Corporation shall have authority to issue shall be ten thousand (10,000) shares of common stock, without nominal or par value.

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ARTICLE V: GOVERNMENT.

The internal affairs of the Corporation shall be governed by the duly-adopted bylaws of the Corporation.

ARTICLE VI: REGISTERED OFFICE AND AGENT.

The address of the Corporation's initial registered office shall be 101 First Avenue, Suite B, Sandpoint, Idaho 83864, with a mailing address of 101 First Avenue, Suite B, Sandpoint, Idaho 83864. The name of the Corporation's initial registered agent at such address is Devin Furtwangler.

ARTICLE VII: INITIAL BOARD OF DIRECTORS.

The number of directors constituting the initial Board of Directors shall be one (1). The name and address of the person who is to serve as Director until the first annual meeting of shareholders, or until his successor be elected and qualified, are Devin Furtwangler, 101 First Avenue, Suite B, Sandpoint, Idaho 83864.

ARTICLE VIII: INCORPORATOR.

The name of the incorporator is Devin Furtwangler, whose address is 101 First Avenue, Suite B, Sandpoint, Idaho 83864.

ARTICLE IX: INDEMNIFICATION.

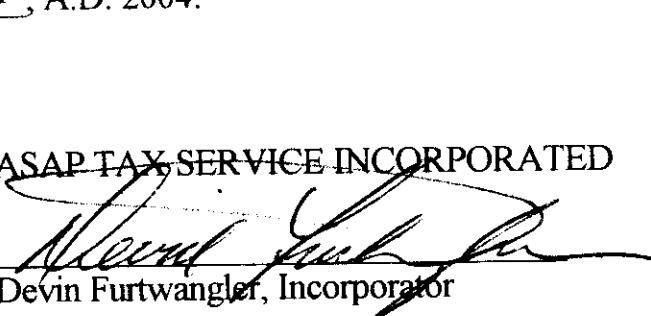
The Corporation shall indemnify the directors and officers of the Corporation to the fullest extent permitted by the Idaho Business Corporation Act, as the same exists or may hereafter be amended; provided, however, that in the case of any such amendment,

only to the extent that such amendment permits the Corporation to provide broader indemnification rights than the Idaho Business Corporation Act permitted the Corporation to provide prior to such amendment.

ARTICLE X. LIMITATION OF LIABILITY

No director shall be liable to the Corporation or its stockholders for monetary damages for breach of fiduciary duties, except liability for: (A) the amount of financial benefit received by a director to which the director is not entitled; (B) an intentional infliction of harm on the Corporation or the stockholders; (C) a violation of Idaho Code Section 30-1-833 (liability for unlawful distributions); or, (D) an intentional violation of criminal law.

DATED: December 12th, A.D. 2004.

ASAP TAX SERVICE INCORPORATED
BY: 
Devin Furtwangler, Incorporator