

FILED EFFECTIVE

2004 JUN -3 P 3: 54

SECRETARY OF STATE
STATE OF IDAHO

**ARTICLES OF INCORPORATION
OF
QBTAXPLAN.COM, INC.**

The undersigned natural person of the age of eighteen years or older, acting as incorporator of QBTaxplan.com, Inc., under the Idaho Business Corporation Act, Title 30, Chapter 1, Idaho Code, adopts the following articles of incorporation:

ARTICLE I

Name

The name of this Corporation is "QBTaxplan.com, Inc."

ARTICLE II

Duration

This Corporation shall have a perpetual existence.

ARTICLE III

Purpose

The purpose of the Corporation is to engage in any lawful act or activity for which corporations may be organized under the Idaho Business Corporation Act.

ARTICLE IV

Capitalization

This Corporation shall have authority to issue an aggregate of ten thousand (10,000) shares of stock. This Corporation shall have one (1) class of stock. The class, aggregate number and par value per share of the shares which the Corporation is authorized to issue are as follows:

<u>Class</u>	<u>Number</u>	<u>Par Value Per Share</u>
Common	10,000	No Par Value

Each share of common stock will have one vote with equal rights to distributions, and equal rights to the net assets of the Corporation upon liquidation.

ARTICLES OF INCORPORATION - 1.

IDAHO SECRETARY OF STATE
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ARTICLE V
Preemptive Rights

This Corporation elects to have preemptive rights.

ARTICLE VI
Non-Cumulative Voting

In all elections for directors, shareholders shall not be permitted to cumulate their votes.

ARTICLE VII
Initial Registered Agent and Office

The name of the initial registered agent of this Corporation, and the address of the Corporation's initial registered office, are as follows:

Leslie G. Lake	2830 Derby Place Boise, Idaho 83709
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ARTICLE VIII
Directors

The business of the Corporation shall be managed by its Board of Directors, each of whom shall be at least eighteen (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 two (2). Directors need not be shareholders of the Corporation.

The initial board of directors of the Corporation shall consist of two (2) directors. The name and address of the persons who are to serve as the directors until the first annual meeting of shareholders, or until his or her successor is elected and qualified, is as follows:

<u>Name</u>	<u>Address</u>
Leslie G. Lake	2830 Derby Place Boise, Idaho 83709
Diane L. Lake	2830 Derby Place Boise, Idaho 83709

ARTICLE IX
Incorporator

The name and address of the incorporator is as follows:

Leslie G. Lake	2830 Derby Place
	Boise, Idaho 83709

ARTICLE X
Elimination of Personal Liability of Directors

The directors of this Corporation are not liable to the Corporation or to its shareholders for monetary damages arising from a breach of fiduciary duty or for any action taken or any failure to take any action as a director, except:

- (1) for any breach of the director's duty of loyalty to the Corporation or its shareholders;
- (2) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law;
- (3) as provided in Idaho Code § 30-1-833; or
- (4) for any transaction from which the director derived an improper personal benefit.

ARTICLE XI
Indemnification of Directors & Officers

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 has shares of capital stock or of which it is a creditor, against expenses actually and necessarily incurred by him or her in connection with the defense of any action, suit, or proceeding in which he or she 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 or she continues to be a director or officer at the time of incurring such expense) except in relation to matters as to which he or she shall be adjudged in such action, suit, or proceeding to be liable for negligence or willful misconduct in the performance of his or her 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 shareholders, 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 personal representatives, executors, and administrators.

ARTICLE XII
Limited Liability for Shareholders

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

DATED this 1st day of June, 2004.

INCORPORATOR:

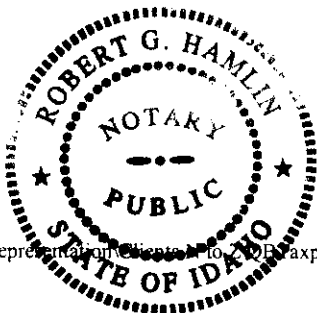


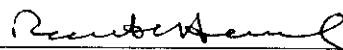
Leslie G. Lake

STATE OF IDAHO)
) ss.
County of Ada)

On this 1st day of June, 2004, before me, the undersigned, a Notary Public in and for said State, personally appeared LESLIE G. LAKE, 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 Bose, Idaho
Commission Expires: 1-1-07

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