

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

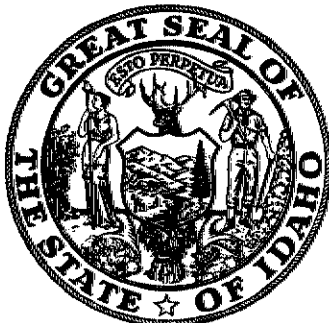
TAX PROS PLUS INCORPORATED

File number C 109268

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 the above named corporation, 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: February 1, 1995



Pete T. Cenarrusa
SECRETARY OF STATE

By *Anna Sisko*

CERTIFICATE OF INCORPORATION
OF
TAX PROS PLUS INCORPORATED

RECEIVED
SEC. OF STATE

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FIRST, The name of the Corporation is
Tax Pros Plus Incorporated.

SECOND, Its period of duration is perpetual.

THIRD, The nature of the business and purposes proposed to be transacted, promoted and carried on, are to do any things herein mentioned, as fully and to the same extent as natural persons might or could do, and in any part of the world, viz.:

"The purpose of the corporation is to engage in any lawful act or activity related to tax preparation or work or services, accounting or bookkeeping work or services, including but not limited to, income tax preparation, both Federal and State, financial statement preparation, accounting or bookkeeping, financial or tax planning, payrolls and related tax returns and any other business or financial services".

FOURTH, CAPITALIZATION, The corporation shall have the authority to issue One Thousand (1,000) shares of common stock, each share to have No Par Value. The shares may be issued for the consideration expressed in dollars as may be fixed from time to time by the Board of Directors or the shareholder officers. There shall be no preferred stock issued or acknowledged by the corporation. Shares may be transferred between shareholders subject to conditions of the S Corporation status.

FIFTH, The address of the corporation's registered office is:

P.O. Box 381, 404 South Pine, Firth ID 83236

The name of the corporation's registered agent is:

Merrill McCracken

SIXTH, The corporation does not at this time have a board of directors. The corporate shareholders shall take care of these duties and responsibilities until such time.

SEVENTH, The names and mailing addresses of each of the incorporators are as follows:

NAME

POST OFFICE ADDRESSES

Merrill McCracken

P.O. Box 381, 404 South Pine, Firth ID 83236

Merrill M. C. January 26, 1995

Bernedette McCracken

P.O. Box 381, 404 South Pine, Firth ID 83236

Bernedette M. C. January 26, 1995

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