



**Department of State.**

**CERTIFICATE OF INCORPORATION  
OF**

**KAYE'S TAX SERVICE CO., 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 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:

*January 15, 1991*



*Pete T. Cenarrusa*

SECRETARY OF STATE

by: *[Signature]*

ARTICLES OF INCORPORATION  
OF

Kaye's Tax Service Co., Inc.

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The undersigned, acting as incorporator of a corporation under the Idaho Business Corporation Act, adopts the following articles of incorporation:

I.

The name of the Corporation is: Kaye's Tax Service Co., Inc.

II.

The Corporation is to have perpetual existence.

III.

The Corporation is organized for the purpose of Tax Preparation and Bookkeeping, and for the transaction of any or all lawful business for which corporations may be incorporated under the Idaho Business Corporation Act.

IV.

The authorized capital of the corporation consists of a single class of stock, the total number of authorized shares is 100 with a par value of \$ 10.00, and an aggregate par value of \$ 1,000.00.

V.

The holders of shares of stock in this corporation are not entitled to pre-emptive rights to purchase additional shares of stock.

VI.

The address of the initial registered office of the Corporation is 623 6th Ave So Nampa, Idaho 83651.

VII.

The name and address of the initial registered agent of the Corporation is : Kaye Alegria 623 6th Ave So Nampa, ID 83651.

VIII.

The initial Board of Directors shall consist of 2 members and the name and address of the persons who will serve as the directors until the first annual meeting of shareholders or until successors are elected and qualify are:

NAME:

ADDRESS:

Kaye Alegria

623 6th Ave So Nampa, ID 83651

Deborah Lawlis

623 6th Ave So Nampa, ID 83651

IX.

The name and address of the Incorporator is:

NAME:

ADDRESS:

Kaye Alegria

623 6th Ave So, Nampa, ID 83651

IN WITNESS WHEREOF, the undersigned has executed this document this 8 day of January, 1991.

Kaye Alegria