

F99000004905

Florida Department of State  
Division of Corporations  
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PAN Smith  
I think I  
fixed all the  
names  
(smiley face)

## MERGER OR SHARE EXCHANGE

H &amp; R BLOCK EASTERN ENTERPRISES, INC.

Certificate of Status	0
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December 22, 2006

## FLORIDA DEPARTMENT OF STATE

Division of Corporations

H &amp; R BLOCK EASTERN ENTERPRISES, INC.

PO BOX 32208

KANSAS CITY, MO 64171-5208

SUBJECT: H &amp; R BLOCK EASTERN ENTERPRISES, INC.

REF: F99000004905

We received your electronically transmitted document. However, the document has not been filed. Please make the following corrections and refax the complete document, including the electronic filing cover sheet.

Please correct the names of the merging corporations to be consistent to what is on record.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6957.

Pamela Smith  
Document Specialist

FAX Aud. #: H06000299841  
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**ARTICLES OF MERGER**  
(Profit Corporations)

EFFECTIVE DATE  
12-31-06

The following articles of merger are submitted in accordance with the Florida Business Corporation Act, pursuant to section 607.1105, Florida Statutes.

**First:** The name and jurisdiction of the surviving corporation:

<u>Name</u>	<u>Jurisdiction</u>	<u>Document Number</u> (If known/ applicable)
H&R Block Eastern Enterprises, Inc.	Missouri	F99000004905

**Second:** The name and jurisdiction of each merging corporation:

<u>Name</u>	<u>Jurisdiction</u>	<u>Document Number</u> (If known/ applicable)
Advance Tax Service, Inc.	Florida	507272
Advance Tax, Inc.	Florida	P05000110217

**Third:** The Plan of Merger is attached.

**Fourth:** The merger shall become effective on the date the Articles of Merger are filed with the Florida Department of State.

**OR** \_\_\_\_/\_\_\_\_/\_\_\_\_ (Enter a specific date. NOTE: An effective date cannot be prior to the date of filing or more than 90 days after merger file date.)

**Fifth:** Adoption of Merger by surviving corporation - (COMPLETE ONLY ONE STATEMENT)

The Plan of Merger was adopted by the shareholders of the surviving corporation on \_\_\_\_\_

The Plan of Merger was adopted by the board of directors of the surviving corporation on 10/25/06 and shareholder approval was not required.

**Sixth:** Adoption of Merger by merging corporation(s) (COMPLETE ONLY ONE STATEMENT)

The Plan of Merger was adopted by the shareholders of the merging corporation(s) on \_\_\_\_\_

The Plan of Merger was adopted by the board of directors of the merging corporation(s) on 10/25/06 and shareholder approval was not required.

(Attach additional sheets if necessary)

**Seventh: SIGNATURES FOR EACH CORPORATION**

**Name of Corporation**

Signature of an Officer or Director

Typed or Printed Name of Individual & Title

**H&R Block Eastern Enterprises,**

x Ben Smith

**Brian Schmidt, Vice President**

**Advance Tax Service Inc.**

x Bruce Schmidt

**Brian Schmidt, Secretary**

**Advance Tax Inc.**

x Erica Scholt

**Brian Schunidt, Secretary**

**PLAN OF MERGER**  
(Merger of subsidiary corporation(s))

The following plan of merger is submitted in compliance with section 607.1104, Florida Statutes, and in accordance with the laws of any other applicable jurisdiction of incorporation.

The name and jurisdiction of the parent corporation owning at least 80 percent of the outstanding shares of each class of the subsidiary corporation:

Name

Jurisdiction

H&R Block Eastern Enterprises, Inc.

Missouri

The name and jurisdiction of each subsidiary corporation:

Name

Jurisdiction

Advance Tax Service ~~Tax~~

Florida

Advance Tax Inc.

Florida

The manner and basis of converting the shares of the subsidiary or parent into shares, obligations, or other securities of the parent or any other corporation or, in whole or in part, into cash or other property, and the manner and basis of converting rights to acquire shares of each corporation into rights to acquire shares, obligations, and other securities of the surviving or any other corporation or, in whole or in part, into cash or other property are as follows:

There shall be no conversion of outstanding shares of capital stock of any of the Constituent Corporations. On the effective date of the merger, the issued and outstanding shares of capital stock of the Merging Corporation shall thereupon, and without the surrender of stock certificates or any other action, be cancelled. On the effective date of the merger, the issued and outstanding shares of capital stock of the Surviving Corporation shall not be converted, and each share that is issued and outstanding on such date shall continue to represent one issued and outstanding share of the Surviving Corporation capital stock. Each share shall continue to possess the same rights and limitations as it possessed prior to the effective date of the merger.

(Attach additional sheets if necessary)

If the merger is between the parent and a subsidiary corporation and the parent is not the surviving corporation, a provision for the pro rata issuance of shares of the subsidiary to the holders of the shares of the parent corporation upon surrender of any certificates is as follows:

n/a

If applicable, shareholders of the subsidiary corporations, who, except for the applicability of section 607.1104, Florida Statutes, would be entitled to vote and who dissent from the merger pursuant to section 607.1321, Florida Statutes, may be entitled, if they comply with the provisions of chapter 607 regarding appraisal rights of dissenting shareholders, to be paid the fair value of their shares.

Other provisions relating to the merger are as follows:

(a) The by-laws of the Surviving Corporation as they shall exist on the effective date of the merger shall be and remain the by-laws of the Surviving Corporation until the same shall be altered, amended or repealed as therein provided.

(b) The directors and officers of the Surviving Corporation shall continue in office until the next annual meeting of stockholders and until their successors shall have been elected and qualified.

(c) This merger shall be effective on December 31, 2006.

(d) Upon the effective date of the merger, the separate existence and corporate organization of the Merging Corporation shall be terminated and shall cease.

(e) Upon the merger becoming effective, all property, rights, privileges, franchises, patents, trademarks, licenses, registrations and other assets of every kind and description of the Merging Corporation shall be transferred to, vested in and devolve upon the Surviving Corporation without further act or deed and all property, rights, and every other interest of the Surviving Corporation and the Merging Corporation shall be as effectively the property of the Surviving Corporation as they were of the Surviving Corporation and the Merging Corporation respectively. The Merging Corporation hereby agrees from time to time, as and when requested by the Surviving Corporation or by its successors or assigns, to execute and deliver or cause to be executed and delivered all such deeds and instruments and to take or cause to be taken such further or other action as the Surviving Corporation may deem necessary or desirable in order to vest in and confirm as to the Surviving Corporation title to and possession of any property of the Merging Corporation acquired or to be acquired by reason or as a result of the merger herein provided for and otherwise to carry out the intent and purposes hereof, and the proper officers and directors of the Merging Corporation and the proper officers and directors of the Surviving Corporation are fully authorized in the name of the Merging Corporation or otherwise to take any and all such action.