Electronic Articles of Organization For Florida Limited Liability Company

L10000110679 FILED 8:00 AM October 22, 2010 Sec. Of State tcline

Article I

The name of the Limited Liability Company is: SFL INCOME TAX,L.L.C.

Article II

The street address of the principal office of the Limited Liability Company is:

2500-1 N STATE ROAD 7 HOLLYWOOD, FL. 33021

The mailing address of the Limited Liability Company is:

2500-1 N STATE ROAD 7 HOLLYWOOD, FL. 33021

Article III

The purpose for which this Limited Liability Company is organized is: ANY AND ALL LAWFUL BUSINESS.

Article IV

The name and Florida street address of the registered agent is:

ALEX SORSHER 2500-1 N STATE ROAD 7 HOLLYWOOD, FL. 33021

Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Registered Agent Signature: ALEX SORSHER

Article V

The name and address of managing members/managers are:

Title: MGR SORSHER HOLDINGS & ACQUISITIONS, LLC 2500-1 N. STATE ROAD 7 HOLLYWOOD, FL. 33021

Title: MGR INCOME TAX PREP, CORP. 600 W. HALLANDALE BEACH BLVD. HALLANDALE BEACH, FL. 33009

Article VI

The effective date for this Limited Liability Company shall be:

10/22/2010

Signature of member or an authorized representative of a member

Signature: JESUS ABIKARRAM

L10000110679 FILED 8:00 AM October 22, 2010 Sec. Of State