

**Electronic Articles of Incorporation
For**

N16000004096
FILED
April 21, 2016
Sec. Of State
tscott

WASHINGTON INSTITUTE FOR GRADUATE TAX STUDIES INC.

The undersigned incorporator, for the purpose of forming a Florida not-for-profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

WASHINGTON INSTITUTE FOR GRADUATE TAX STUDIES INC.

Article II

The principal place of business address:

1540 INTERNATIONAL PARKWAY
SUITE 2000
LAKE MARY, FL. 32746

The mailing address of the corporation is:

1170 DELSEA DRIVE
SUITE 101
WESTVILLE, NJ. 08093

Article III

The specific purpose for which this corporation is organized is:

NONPROFIT INTERNET BASED COLLEGE

Article IV

The manner in which directors are elected or appointed is:

MAJORITY VOTE OF THE EXISTING DIRECTORS

Article V

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

MICHAEL MARTONE
235 HERON ST
ALTAMONTE SPRINGS, FL. 32701

I certify that I am familiar with and accept the responsibilities of registered agent.

Registered Agent Signature: MICHAEL MARTONE

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Article VI

The name and address of the incorporator is:

GENE LILLIE
1170 DELSEA DRIVE
SUITE 101
WESTVILLE, NJ 08093

Electronic Signature of Incorporator: GENE LILLIE

I am the incorporator submitting these Articles of Incorporation and affirm that the facts stated herein are true. I am aware that false information submitted in a document to the Department of State constitutes a third degree felony as provided for in s.817.155, F.S. I understand the requirement to file an annual report between January 1st and May 1st in the calendar year following formation of this corporation and every year thereafter to maintain "active" status.

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P
GENE LILLIE
1170 DELSEA DRIVE SUITE 101
WESTVILLE, NJ. 08093