

**Electronic Articles of Incorporation  
For**

**P02000064377  
FILED  
June 11, 2002  
Sec. Of State**

AMERICA'S INCOME TAX SCHOOL, INC.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

**Article I**

The name of the corporation is:

AMERICA'S INCOME TAX SCHOOL, INC.

**Article II**

The principal place of business address:

4301 32ND STREET WEST  
SUITE C-4  
BRADENTON, FL. 34205

The mailing address of the corporation is:

4301 32ND STREET WEST  
SUITE C-4  
BRADENTON, FL. 34205

**Article III**

The purpose for which this corporation is organized is:

TO DEVELOP A CURRICULUM AND OPERATE A SCHOOL FOR PROFESSIONAL TAX PREPARERS IN REGARD TO FEDERAL INCOME TAX AND OTHER STATE AND FEDERAL TAXES, AND TO PERFORM RELATED SERVICES; AND TO ENGAGE IN ANY AND ALL OTHER LAWFUL BUSINESS PURPOSES.

**Article IV**

The number of shares the corporation is authorized to issue is:

1,000 (ONE THOUSAND)

### **Article V**

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

ROBERT G GARGIULO  
4301 32ND STREET WEST  
SUITE C-4  
BRADENTON, FL. 34205

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

Registered Agent Signature: ROBERT G. GARGIULO

### **Article VI**

The name and address of the incorporator is:

ROBERT G. GARGIULO  
4301 32ND STREET WEST  
SUITE C-4  
BRADENTON FL 34205

Incorporator Signature: ROBERT G. GARGIULO

### **Article VII**

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

Title: P  
E. W GARGIULO  
4301 32ND STREET WEST, SUITE C-4  
BRADENTON, FL. 34205

Title: ST  
BARBARA WILLARD  
6950 CHEROKEE AVENUE  
FORT MYERS, FL. 33905

### **Article VIII**

Every amendment must be approved by the Board of Directors, proposed by the Board of Directors to the stockholders, and at a stockholders' meeting approved by a two thirds majority of stockholders entitled to vote thereon unless all Directors and all Stockholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made.

## **Article IX**

All shares of stock of the Corporation are restricted as follows: Before any shares of stock can be sold, transferred, including transfers upon death of the shareholder, the shares must be first offered for sale to the corporation at their market value. Market value of each share is defined as the last full year's gross income (fiscal or calendar year depending on the current corporate accounting method) divided by the number of outstanding shares. The corporation shall have ten days to purchase the stock. If the stock is not purchased by the corporation the stock must be offered for sale to the other shareholders at market value as defined above and in accordance with article 12 below for a period of 10 days. Upon the expiration of the offer of sale of the stock to the shareholders, the shares may be sold or transferred to other parties. This restriction on the sale of stock as described herein will apply to all subsequent transfers of stock.

## **Article X**

Each shareholder shall have preemptive rights only in the portion of the shares being issued or sold by the corporation from time to time in the proportion that the number of shares then held by the shareholder bears to the total number of shares then outstanding. Each shareholder shall also have, on an equal basis with other shareholders, preemptive rights on any shares being issued or sold which were not purchased by other shareholders holding preemptive rights.

## **Article XI**

This Corporation elects not to be governed by the provisions of Florida Statute 607.0901 dealing with affiliated transactions.