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(Requestor's Name)

(Address)

(Address)

(City/State/Zip/Phone #)

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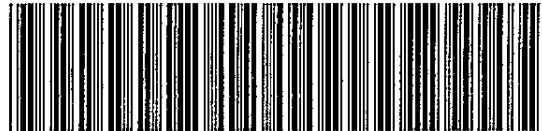
(Business Entity Name)

(Document Number)

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2005 JAN 21 P 12:56

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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D. WHITE JAN 26 2005

January 15, 2005

Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

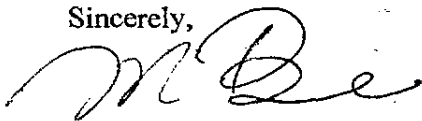
Please find the following corporate documents:

Tax Return Center, Inc. \$87.50 fee enclosed

Please mail a copy of registered corporation to Michael Beovides 13550 S.W. 88th Street
Suite 120, Miami, Florida 33186.

Thank you for your cooperation.

Sincerely,

A handwritten signature in cursive script, appearing to read 'M Beovides', written in dark ink.

Michael Beovides

**ARTICLES OF INCORPORATION
OF
Tax Return Center, Inc.**

Pursuant to Chapter 607 of the Florida Business Corporation Act, the undersigned incorporator submits these Articles of Incorporation for the purpose of forming a For-Profit Corporation.

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2005 JAN 21 P 12: 56

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Article I – Name

The name and place of business of this corporation is and shall be:

Tax Return Center, Inc.
13550 S.W. 88th Street Suite 120
MIAMI, FLORIDA 33186

Article II - Existence

The corporation's shall be existence perpetually.


Article III - Purpose

The corporation is organized for the purpose of transacting any and all lawful business for in accordance with the Florida Business Corporation Act, and amendments and supplements thereto, or any law enacted to take place thereof.


Article IV - Authorized Capital

The corporation is authorized to issue one class of stock, that being one hundred (100) shares of no par value, common stock, with identical rights and privileges, the transfer of which is restricted according to the Bylaws of the corporation.

Article V – Register Agents

The name and address of the initial registered agent is: Michael Beovides, 13550 S.W. 88th Street Suite 120, Miami, Florida 33186. 
I am familiar with and accept the obligations of the position of Registered Agent under Section 617.0501, Florida Statutes.

Article VI - Incorporator

The name and address of the incorporator (s): Michael Beovides, 13550 S.W. 88th Street Suite 120, Miami, Florida 33186. 

Article VII - Officers

President, Michael Beovides, 13550 S.W. 88th Street Suite 120, Miami, Florida 33186
Vice President, Peggy Beovides, 13550 S.W. 88th Street Suite 120, Miami, Florida 33186