Electronic Articles of Incorporation For

P05000097346 FILED July 11, 2005 Sec. Of State Ipoole

PAYLESS INCOME TAX SERVICE 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:

PAYLESS INCOME TAX SERVICE INC.

Article II

The principal place of business address:

2619 S.ORLANDO DRIVE SANFORD, FL. US 32773

The mailing address of the corporation is:

2619 S.ORLANDO DRIVE SANFORD, FL. US 32773

Article III

The purpose for which this corporation is organized is: ANY AND ALL LAWFUL BUSINESS.

Article IV

The number of shares the corporation is authorized to issue is: 100

Article V

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

JAMES R MCKEE 195 RABBIT RUN OSTEEN, FL. 32764 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: JAMES R MCKEE

Article VI

The name and address of the incorporator is:

JAMES R MCKEE 195 RABBIT RUN OSTEEN, FL 32764

Incorporator Signature: JAMES MCKEE

Article VII

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

Title: P JAMES R MCKEE 195 RABBIT RUN OSTEEN, FL. 32764

Article VIII

The effective date for this corporation shall be:

07/11/2005