

**Electronic Articles of Incorporation
For**

P07000133052
FILED
December 17, 2007
Sec. Of State
jshivers

JR-ADVANTAGE 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:

JR-ADVANTAGE TAX SERVICE, INC.

Article II

The principal place of business address:

5920 CEDAR PINE DRIVE
ORLANDO, FL. 32819

The mailing address of the corporation is:

5920 CEDAR PINE DRIVE
ORLANDO, FL. 32819

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:

1500

Article V

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

JOSEPH A ROBERTS
5920 CEDAR PINE DRIVE
ORLANDO, FL. 32819

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

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Registered Agent Signature: JOSEPH A ROBERTS

Article VI

The name and address of the incorporator is:

JOHN LEWIS
364 EAST MAIN STREET

MIDDLETOWN, DE 19709

Incorporator Signature: JOHN LEWIS

Article VII

The effective date for this corporation shall be:

12/17/2007