

**Electronic Articles of Incorporation
For**

P10000086993
FILED
October 22, 2010
Sec. Of State
vingram

USA TAXMASTERS 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:

USA TAXMASTERS INC.

Article II

The principal place of business address:

2897 SE OCEAN BOULEVARD
STUART, FL. 34996

The mailing address of the corporation is:

2897 SE OCEAN BOULEVARD
STUART, FL. 34996

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:

50

Article V

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

WILLIAM MURPHY
2897 SE OCEAN BOULEVARD
STUART, FL. 34996

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

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Registered Agent Signature: WILLIAM MURPHY

Article VI

The name and address of the incorporator is:

JOSEPH MURPHY
2897 SE OCEAN BOULEVARD

STUART, FL 34996

Incorporator Signature: JOSEPH MURPHY

Article VII

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

Title: P
WILLIAM MURPHY
2897 SE OCEAN BOULEVARD
STUART, FL. 34996

Title: VP
JOSEPH MURPHY
2897 SE OCEAN BOULEVARD
STUART, FL. 34996

Article VIII

The effective date for this corporation shall be:

10/22/2010