D9900049723

DIVISION OF CORPORATIONS

99 MAY 27 PM 4: 26

MAY 29, 1999

EFFECTIVE DATE

TO WHOM IT MAY CONCERN:

ENCLOSED YOU WILL FIND, THE ARTICLES OF INCORPORATION FOR AMERICAN

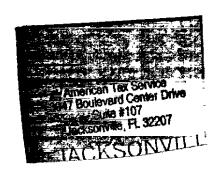
TAX SERVICE OF NORTH FLORIDA, INC. THE PHONE NUMBER IS (904) 398
7900. ALSO INCLUDED IS A CHECK FOR \$78.75 FOR THE CORPORATE FILING

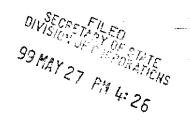
FEE. I HAVE INSERTED AN EXTRA COPY OF THE ARTICLES OF

INCORPORATION, PLEASE STAMP THESE PAPERS FILED AND RETURN THEM TO

ME.

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ARTICLES OF INCORPORATION



OF

AMERICAN TAX SERVICE OF NORTH FLORIDA, INC.

THE UNDERSIGNED INCORPORATOR OF THESE ARTICLES OF INCORPORATION IS
A NATURAL PERSON COMPETENT TO CONTRACT AND HEREBY FORMS A
CORPORATION FOR PROFIT UNDER THE GENERAL CORPORATION ACT AND OTHER
LAWS OF THE STATE OF FLORIDA.

ARTICLE I. NAME

THE NAME OF THE CORPORATION IS AMERICAN TAX SERVICE OF NORTH FLORIDA, INC.

ARTICLE II. COMMENCEMENT

THIS CORPORATION WILL EXIST EFFECTIVE JUNE 3, 1999

ARTICLE III. DURATION

THIS CORPORATION IS TO EXIST PERPETUALLY.

ARTICLE IV. PURPOSE

THIS CORPORATION IS ORGANIZED FOR THE PURPOSE OF TRANSACTING ANY OR ALL LAWFUL BUSINESS.

ARTICLE V. CORPORATION POWERS

THIS CORPORATION SHALL HAVE THE POWER TO DO ANYTHING NECESSARY AND PROPER FOR THE ACCOMPLISHMENT OR FURTHERANCE OF ANY PURPOSES OR OBJECTS OF THIS ENUMERATED IN THESE ARTICLES OF INCORPORATION, OR ANY AMENDMENT THEREOF, NECESSARY OR INCIDENTAL TO THE ACCOMPLISHMENT OR FURTHERANCE OF THE PURPOSES OR OBJECTS OF THIS CORPORATION AND TO HAVE, IN FURTHERANCE OF THE CORPORATE PURPOSE, ALL OF THE POWERS CONFERRED UPON CORPORATIONS ORGANIZED UNDER THE FLORIDA GENERAL CORPORATION ACT.

ARTICLE VI. CAPITAL STOCK

THE MAXIMUM NUMBER OF SHARES OF STOCK THAT THIS CORPORATION IS

AUTHORIZED TO ISSUE IS 1000 SHARES OF COMMON STOCK. THIS COMMON

STOCK WILL HAVE A PAR VALUE OF \$ 1.00 PER SHARE. THE BOARD OF

DIRECTORS IS AUTHORIZED TO ISSUE "SECTION 1244 STOCK" AS DEFINED BY

SECTION 1244 OF THE INTERNAL REVENUE CODE.

ARTICLE VII. INITIAL PRINCIPAL OFFICE, REGISTERED OFFICE AND AGENT

THE ADDRESS OF THE PRINCIPAL OFFICE OF THE CORPORATION IS:

3947 BOULEVARD CENTER DR #107

JACKSONVILLE, FL. 32207

THE INITIAL REGISTERED OFFICE OF THE CORPORATION IS:

5201 ATLANTIC BLVD # 230

JACKSONVILLE, FL. 32207

THE NAME OF THE INITIAL REGISTERED AGENT AT THAT ADDRESS IS CLAY KILLOUGH. THE STOCKHOLDERS SHALL HAVE THE POWER TO ESTABLISH BRANCH OFFICES, AND TO MOVE THE PRINCIPAL OFFICE TO ANY OTHER ADDRESS IN FLORIDA.

ARTICLE VIII. INCORPORATOR

THE NAME AND ADDRESS OF THE PERSONS SIGNING THESE ARTICLES ARE:

CLAY KILLOUGH

5201 ATLANTIC BLVD. # 230

JACKSONVILLE, FL. 32207

ARTICLE IX. MANAGEMENT OF THE CORPORATION BY SHAREHOLDERS

ALL CORPORATE POWERS SHALL BE EXERCISED BY, OR UNDER, THE AUTHORITY

OF, AND THE BUSINESS AND AFFAIRS OF THIS CORPORATION SHALL BE

MANAGED UNDER THE DIRECTION OF, THE SHAREHOLDERS OF THIS

CORPORATION.

ARTICLE X. CALLING OF SPECIAL MEETINGS

SPECIAL MEETINGS OF SHAREHOLDERS OF THIS CORPORATION SHALL HAVE THE SOLE POWER TO ADOPT, AMEND, OR REPEAL BY-LAWS FOR THE MANAGEMENT OF THIS CORPORATION. THE DUTIES OF THE OFFICERS SHALL BE PRESCRIBED BY SUCH BY-LAWS.

ARTICLE XI. INITIAL DIRECTORS

THE NAMES AND POST OFFICE ADDRESSES OF THE MEMBERS OF THE FIRST BOARD OF DIRECTORS OF THIS CORPORATION ARE:

1> CLAY KILLOUGH: 5201 ATLANTIC BLVD. #230 JACKSONVILLE, FL. 32207

ARTICLE XII. INITIAL OFFICERS AND SUBSCRIBERS

THE NAMES AND POST OFFICE ADDRESSES OF THE OFFICERS WHO ARE TO SERVE UNTIL THE FIRST ELECTION UNDER THE ARTICLES OF INCORPORATION ARE AS FOLLOWS:

PRESIDENT: CLAY KILLOUGH: 5201 ATLANTIC BLVD. # 230 JACKSONVILLE, FL. 32207

ARTICLE XIII. AMENDMENT

THESE ARTICLES OF INCORPORATION MAY BE AMENDED IN THE MANNER PROVIDED BY LAW.

IN WITNESS WHEREOF THE UNDERSIGNED SUBSCRIBER HAS EXECUTED THESE ARTICLES OF INCORPORATION ON JUNE 3, 1999

CLAY KILLOUGH

STATE OF FLORIDA

COUNTY OF DUVAL

I HEREBY CERTIFY THAT ON THIS DAY, BEFORE ME, A NOTARY PUBLIC, DULY TO STATE AND COUNTY NAMED ABOVE TAKE AUTHORIZED IN THE ACKNOWLEDGMENTS, PERSONALLY APPEARED CLAY KILLOUGH TO ME KNOWN AND KNOWN TO BE THE PERSON DESCRIBED AS THE PERSON WHO EXECUTED THE FOREGOING ARTICLES OF INCORPORATION AND ACKNOWLEDGED BEFORE ME THAT HE EXECUTED THE SAID ARTICLES ON INCORPORATION FOR THE USES AND PURPOSES THEREIN SET FORTH AND EXPRESSED.

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND AND OFFICIAL SEAL AT JACKSONVILLE, FLORIDA, THIS 25th DAY OF MAY

1999

NOTARY PUBLIC, STATE OF FLORIDA

MY COMMISSION EXPIRES: 6/26/00

THELMA MELISSA WHICHARD
My Comm Exp. 6/26/00
September 1 September

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN THIS STATE NAMING AGENT UPON WHOM PROCESS MAY BE SERVED.

IN PURSUANCE OF FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED IN COMPLIANCE WITH SAID ACT:

FIRST, THAT AMERICAN TAX SERVICE OF NORTH FLORIDA, INC., DESIRING TO ORGANIZE UNDER THE LAWS OF THE STATE OF FLORIDA WITH ITS PRINCIPAL OFFICE, AS INDICATED IN THE ARTICLES OF INCORPORATION AT THE CITY OF JACKSONVILLE, FL., HAS NAMED:

LOCATED AT:

CLAY KILLOUGH

5201 ATLANTIC BLVD. # 230

JACKSONVILLE, FL. 32207

AS ITS AGENT TO ACCEPT SERVICE OF PROCESS WITHIN THIS STATE

ACKNOWLEDGMENT

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY ACCEPT TO ACT IN THIS CAPACITY.

CLAY KILLOUGH

5/25/99

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