

The Corp. Co  
of Del.

\$20,000 = 200 shares \$100 = 10

# Certificate of Incorporation

Name

First.—The name of this Corporation shall be .....

INTERNAL REVENUE TAX AND AUDIT SERVICE, INC.

Registered Office

Second.—Its principal office or place of business in the State of Delaware shall be located at 15-17 Dever Green in the City of Dover, County of Kent, and its resident agent shall be The Capital Trust Company of Delaware.

Objects and Powers

Third.—The nature of the business and the objects and purposes proposed to be transacted, promoted and carried on, are to do any or all of the things herein set forth, as fully and to the same extent as natural persons might or could do, and in any part of the world, viz:

To own, hold, sell and dispose of the right to the use, and in the sale of a Copyright Book, printed therein, new and improved Forms, for use of business and professional men, and for the purpose of compiling accounting records and figures, and other purposes, from which INCOME TAX RETURNS of any manner, kind, class and description may be prepared in conformity with the Internal Revenue Laws of the United States, and in conformity with any and all Taxing Laws enacted by any of the States, Counties, Municipalities, Cities, Towns, or other taxing divisions or subdivisions. Generally to conduct an Income Tax Accounting and Auditing business, and to act as Income Tax Accountants and Auditors for persons, firms, corporations, syndicates and others, and to make charges for the sale of said Income Tax Accounting Book of Forms, and for such other services as may be rendered.

To examine, audit and certify to the correctness of Corporation reports, Corporation books and accounts of persons, firms, partnerships, associations, public, quasi-public and private Corporations including any State or Government, estates and public and private institutions of all kinds, to install and maintain systems of Corporations analysis, and for other purposes, and for the keeping of records and accounts of all kinds, and to install and operate cost systems, and to make investigations as to the business affairs and property of any of the foregoing, and to render reports in connection therewith, and to make Corporation analysis, appraisals and valuations of all kinds, and to maintain, prepare and certify to the correctness of reports, balance sheets and statements, including Tax Reports and Tax Returns, for any and all purposes, State, Government or otherwise.

To manufacture, purchase or acquire in any lawful manner and to hold, own, mortgage, pledge, sell, transfer, or in any manner dispose of, and to deal and trade in goods, wares, merchandise, and property of any and every class and description, and in any part of the world.

To acquire the good will, rights and property, and to undertake the whole or any part of the assets or liabilities of any person, firm, association or corporation; to pay for the same in cash, the stock of this company, bonds or otherwise; to hold or in any manner to dispose of the whole or any part of the property so purchased; to conduct in any lawful manner the whole or any part of any business so acquired, and to exercise all the powers necessary or convenient in and about the conduct and management of such business.

To apply for, purchase, or in any manner to acquire, and to hold, own, use and operate, and to sell or in any manner dispose of, and to grant license or other rights in respect of, and in any manner deal with, any and all rights, inventions, improvements and processes used in connection with or secured under letters patent or copyrights of the United States or other countries, or otherwise, and to work, operate or develop the same, and to carry on any business, manufacturing or otherwise, which may directly or indirectly effectuate these objects or any of them.

Liability of Stockholders.

Seventh.—The private property of the stockholders shall not be subject to the payment of corporate debts to any extent whatever.

Powers of Directors.

Eighth.—The Directors shall have power to make and to alter or amend the By-laws: to fix the amount to be reserved as working capital, and to authorize and cause to be executed, mortgages and liens without limit as to amount, upon the property and franchises of this Corporation.

Inspection of Corporate Books.

The By-laws shall determine whether and to what extent the accounts and books of this corporation, or any of them, shall be open to the inspection of the stockholders; and no stockholder shall have any right of inspecting any account, or book, or document of this Corporation, except as conferred by law or the By-laws, or by resolution of the stockholders or directors.

Meetings.

The stockholders and directors shall have power to hold their meetings and keep the books, documents and papers of the corporation outside of the State of Delaware, at such places as may be from time to time designated by the By-laws or by resolution of the stockholders or directors.

Executive Committee.

The directors shall have power by a resolution passed by a majority vote of the whole Board, under suitable provision of the By-laws, to designate two or more of their number to constitute an Executive Committee, which Committee shall for the time being, as provided in said resolution or in the By-laws, have and exercise any or all the powers of the Board of Directors which may be lawfully delegated in the management of the business and affairs of the Company, and shall have power to authorize the seal of the said Company to be affixed to all papers which may require it.

There shall be no preemptive right in the stockholders of subscribing to any additional issues of any class of stock of this corporation now or hereafter authorized unless hereafter conferred by resolution of the directors.

Amendments.

This Corporation reserves the right to amend, alter, change or repeal any provision contained in this Certificate of Incorporation, in the manner now or hereafter prescribed by the statutes of the State of Delaware, and all rights conferred on officers, directors and stockholders herein are granted subject to this reservation.

It is the intention that each of the objects, purposes and powers specified in all the paragraphs of the Third Section hereof shall be regarded as independent objects, purposes and powers.

We, the Undersigned, for the purpose of forming a Corporation under the laws of the State of Delaware, do make, file and record this Certificate, and do certify that the facts herein stated are true; and we have accordingly hereunto set our respective hands and seals.

Dated at ... NEW YORK CITY, N.Y. ....

July 11<sup>th</sup> 1933

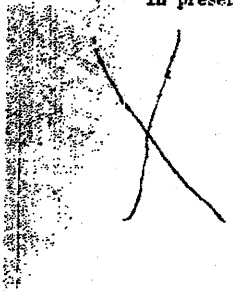
*E. Clifton Barton* (SEAL)

*Helene Edle Barton* (SEAL)

In presence of

*Francis J. Murphy*  
*Frank Levy*

*Lawrence Echevarria* (SEAL)



Must be acknowledged before a Notary Public with seal.

State of *New York*  
County of *New York* } ss:

Be It Remembered, That on this *11* th day of *July*

A. D. *1933* personally appeared before me, the subscriber, a Notary Public for the State of *New York*, *Helene Edle Barton* and *Lawrence Echevarria*

parties to the foregoing Certificate of Incorporation, known to me personally to be such, and severally acknowledged the said Certificate of Incorporation to be their act and deed, and that the facts therein stated are truly set forth.

Given Under my hand and seal of office the day and year aforesaid.

*Frank Levy*  
Notary Public

*a-m*

To guarantee, purchase, hold, sell, assign, transfer, mortgage, pledge, or otherwise dispose of the shares of the capital stock of, or any bonds, securities or evidences of indebtedness created by any other corporation or corporations of this State or any other State, country, nation or government, and while owner of said stock may exercise all the rights, powers and privileges of ownership, including the right to vote thereon, to the same extent as natural persons might or could do.

To enter into, make and perform contracts of every kind with any person, firm, association or corporation, municipality, body politic, country, territory, State, government or colony or dependency thereof, and without limit as to amount to draw, make, accept, endorse, discount, execute and issue promissory notes, drafts, bills of exchange, warrants, bonds, debentures, and other negotiable or transferable instruments and evidences of indebtedness whether secured by mortgage or otherwise, as well as to secure the same by mortgage or otherwise.

To conduct business in any of the States, territories, colonies or dependencies of the United States, in the District of Columbia, and in any and all foreign countries, to have one or more offices therein, and therein to hold, purchase, mortgage and convey real and personal property, without limit as to the amount.

To do any or all of the things herein set forth to the same extent as natural persons might or could do and in any part of the world, as principals, agents, contractors, trustees, or otherwise, and either alone or in company with others.

To purchase, hold and reissue any of the shares of its capital stock.

In General to carry on any other business in connection therewith, whether manufacturing or otherwise, not forbidden by the laws of the State of Delaware, and with all the powers conferred upon corporations by the laws of the State of Delaware.

Fourth.—The total authorized capital stock of this corporation consists of .....  
..... shares of Common stock without nominal or par value AND  
:.. Two Hundred (200) ..... shares of Common stock with the par value  
of One Hundred ..... Dollars (\$100.00 ) each AND  
..... shares of Preferred stock with the par value of .....  
Dollars (\$.....) each AND  
..... shares of Preferred  
stock without nominal or par value.

Strike out  
1, 2, 3 or 4  
if not desired.

~~The preferred stock may be issued as and when the Board of Directors shall determine and shall entitle the holder thereof to receive out of the net earnings, and the Corporation shall be bound to pay..... dividends at the rate of..... per centum  
payable before any dividend shall be set apart or paid on the common stock provided  
that unless otherwise provided the preferred stock the directors shall have power  
in their discretion to declare and pay a dividend from the assets on the common stock.~~

If preferred  
stock is desired,  
fill in these  
blanks. If  
only common  
is wanted,  
leave blank.

~~The holders of preferred stock shall, in case of liquidation or dissolution of the Corporation  
before any amount shall be paid to the holders of the general or common stock, be entitled to be  
paid the amount paid up on their shares and the dividends accumulated and unpaid thereon, but  
shall not participate in any surplus assets after paying off the whole of the paid up capital.~~

~~The preferred stock, at the discretion of the Company, shall be subject to redemption at  
..... on ..... 19....., or any dividend day thereafter.~~

Strike out if  
not desired.

~~The sole purpose of this corporation shall be to purchase, hold, sell, assign, transfer, mortgage, pledge, or otherwise dispose of the shares of the capital stock of, or any bonds, securities or evidences of indebtedness created by any other corporation or corporations of this State or any other State, country, nation or government, and while owner of said stock may exercise all the rights, powers and privileges of ownership, including the right to vote thereon, to the same extent as natural persons might or could do.~~

Not less  
than \$1000.

This corporation will commence business with a capital of at least.. One.....  
Thousand Dollars.

Incorporators.

Fifth.—The names and places of residence of the incorporators are as follows:

Name	Residence
..... E. CLIFTON BARTON .....	..... NEW YORK, N.Y. ....
..... HELEN E'DELLE BARTON .....	..... NEW YORK, N.Y. ....
..... LAURENCE ECHEVARRIA .....	..... NEW YORK, N.Y. ....