



950 Main Avenue, Suite 1800  
Cleveland, OH 44113

# Certificate of Completion

This certificate is presented to

***Theresa Martin***

for successfully completing

**Navigating the new Section 199A guidance**

**Date: 08/15/2018**

**Location: Virtual**

**Taxes**

**CPE Credits: 1.0**

☐ Group-Live ☒ Group-Internet based ☐ QAS Self Study

In accordance with the standards of the National Registry of the CPE Sponsors, CPE credits have been granted based on a 50-minute hour.

Important: CPAs contact their state board to determine sponsor registration

Tal Goldhamer ,  
Chief Learning Officer - Americas

National Registry Sponsor Number: 105349  
Texas State Sponsor Number: 009306