

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. (PAs contact their state board to determine sponsor registration.)

Tal Goldhamer

Chief Learning Officer - Americas

National Registry Sponsor Number 105349 Texas State Sponsor Number 009306