

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 Joldhamer

Tal Goldhamer , Chief Learning Officer - Americas National Registry Sponsor Number: 105349 Texas State Sponsor Number: 009306