

# CPA Practice Advisor

## CERTIFICATE OF COMPLETION

### Group Internet Based Programs

*This certificate is presented to:*

**Josh Morin**

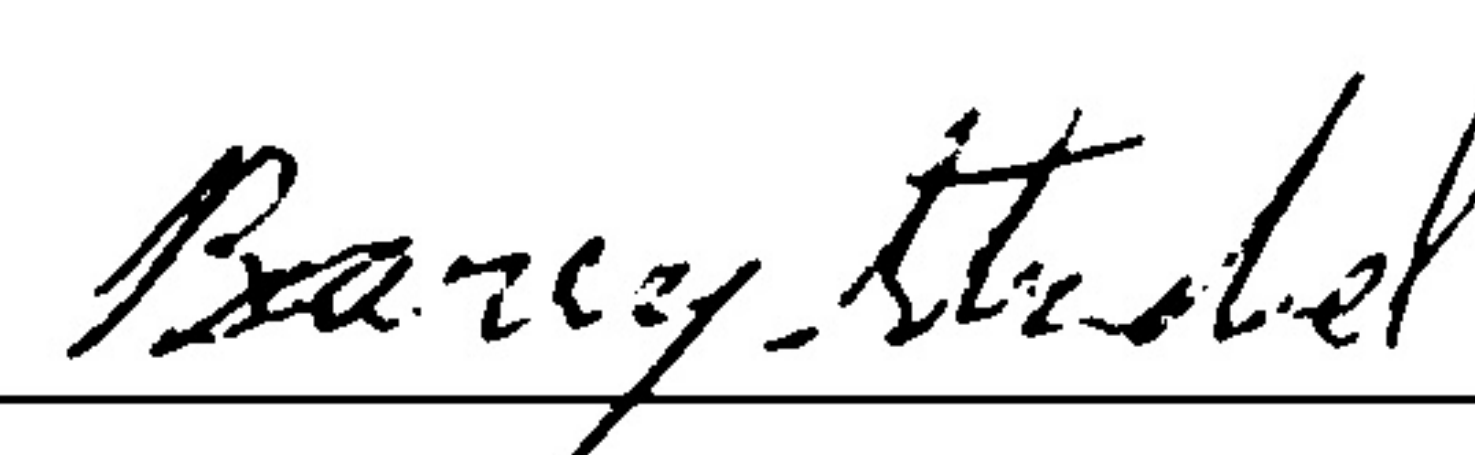
*For successfully completing:*

<b>January 27, 2016</b>	<b>1089366</b>	<b>o I Have to Pay My Employees for Thal</b>	<b>Virtual</b>
<i>Course Date</i> <b>Group Internet-Bsed</b>	<i>Course Number</i> <b>Personnel/HR</b>	<i>Course Title</i> <b>1.0</b>	<i>Course Location</i> <b>1.0</b>
<i>Delivery Mode</i>	<i>Field of Study</i>	<i>Approved CPA Credit(s)</i>	<i>Earned CPE Credit(s)</i>

*For questions regarding CPE credit contact:*

**CPA Practice Advisor**

1233 Janesville Avenue  
Fort Atkinson, WI 53538



Barry Strobel, Publisher  
CPA Practice Advisor

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

NASBA National Registry of CPE Sponsors Sponsor License Number 108272