



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Certificate of Attendance

Date of Certificate: July 22, 2024

Name of Actuary: Nicholas Fox

Session Type: Internal Webcast

Session Location: Online (Address on File)

Session Title: Related Employer Series Part 1: Controlled Groups

Instructors: Carlette Fuller Pruden, Sharon Petshaft

Date and Time of Session: July 8, 2024 1:00pm EST

Earned CPE Credit: 1.48

Core/Non-core Credit: 1.48 Core Credit/0.00 Non-core Credit

Ethics/Non-Ethics Credit: 0.00 Ethics Credit/1.48 Non-ethics Credit

**Formal/
Non-Formal Credit:** 1.48 Formal Credit/0.00 Non-formal Credit

Enrolled Agent Sponsor Number: 4572

***All credits are subject to the final approval
By the Joint Board for the Enrollment of Actuaries***