Certificate of Completion

This Certificate is awarded to

Michael Palmieri

For successfully completing

Preparing Tax Returns for the Legal Marijuana Industry

7Q3WU-T-00049-16-I

CE: 9 Hours

Date: June 1, 2018

Location: Edison, New Jersey CTEC Program # 6248-CE-0001

In accordance with the standards set forth in Circular 230 section 10.6, CE credits have been granted based on a 50-minute hour. If applicable, CPAs, attorneys, and others licensed by state boards/organizations should check with their respective boards/organizations to determine if credit applies toward their continuing education requirements.

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John Sheeley, President