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.





CTEC Provider #6248

Tax Practice Pro, Inc. 2364 State Route 17A Goshen, NY 10924 800-943-1750

John Sheeley, President

IRS CE Provider # 7Q3WU