## **Certificate of Completion**

presented to:

Brian B. Bharat

In recognition of successfully completing:

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**CPE Credit Hours: 8.0** 

Field of Study: Technical Business - Federal Tax Law Update

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**Delivery Method: Group-Live** 

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Arthur J. Cappella

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#### **Laura Farley**

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12-7-2021 Date

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Debra A. Heyer

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