Certificate of Completion

presented to:

Ignacio Juna Abella

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Antonio L. Amador

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Diane M. Annesser

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Rosa Arroyave

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Stanley E. Bilsker

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Herminia Cepero

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Sandra Chi

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Max A. Cohen

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Eduardo Diaz

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Manny Diaz

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Michael Diaz

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Ruth Diaz-Ozual

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Maria Don

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Oscar Duranza

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Susan Elaluf

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Tenille F. Fabian

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Gloria Fernandez-Baden

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Anthony Fiore

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Bruce Fitell

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Jeffrey A. Frantzman

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Mark Gayol

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Gloria G. Gonzalez

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Miriam Gonzalez

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Ana M. Guillen

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Charles Henriques

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Barbara Hernandez

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Jose A. Hidalgo

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Delia Jimenez

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Peter F. Jonas

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Susan M. Lenner

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Ivan R. Llorente

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Carmen S. Lopez

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Lina Luna

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Maria C. Macias

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Ronald O. Mackendree

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Andy Martinez

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Michael S. Mermelstein

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Yanick Michel

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Sandra Patino

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Alex Perez

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Evelyn Pintado

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Debra Register

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

G. Troy Register III

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Kristine Register

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Jose A. Riesco

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Lynda T. Rimart

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Herman S. Rivas

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Julian A. Rodriguez

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Julian J. Rodriguez

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Helio Rodriguez-Ecay

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Mercedes A. San Miguel

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Rodrigo Sanchez

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Gary A. Schneider

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Serene Shahin

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Todd S. Silverman

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Frank O. Socarras

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Albert Sueiras

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Juan J. Tejera

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Jorge Todoroff

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Jose A. Unzalu

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Brett V. Vogel

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Steven Weiner

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor

Certificate of Completion

presented to:

Eduardo M. Zuniga

In recognition of successfully completing:

2014 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors,

CPE credits have been granted based on a 50-minute hour.

Field of Study: Technical Business/Taxes

Course Date: December 8, 2014

Location: Holiday Inn Coral Gables, Miami, Florida

Delivery Method: Group-Live

NASBA Provider Number: 109315 National Registry of CPE Sponsors

IRS Sponsor Number Y5KBY-U-00052-14-I

4035 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

James R. Hasselback, Instructor