

# Hasselback Tax Seminars 2014

## Certificate of Completion

presented to:

**Louis D. Alvarez**

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,  
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Field of Study: Technical Business/Taxes

Course Date: December 2, 2014

Location: Best Western Bay Harbor, Tampa, 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  
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James R. Hasselback, Instructor

12-2-2014  
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**Lionel C. Avila**

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**Cynthia Dela Cruz**

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**Miguel D. Estrada**

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**Judith A. Fortuna**

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**Brian J. Gray**

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**Christina L. Hansen**

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**Emmy Jacobs**

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**Terry R. Kroggel**

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**Charles L. Locke**

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