

Certificate of Completion

Presented to:

As evidence of diligent and conscientious study and satisfactory completion of:



A handwritten signature in black ink, appearing to read "Lee Reams".

Lee Reams, Course Administrator
ClientWhys, Inc., PO Box 6768, Malibu, CA 90264
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Accreditations

**Enrolled Agents:**

ClientWhys, Inc. is a qualified CPE sponsor for Enrolled Agents under agreement with the IRS Office of Professional Responsibility (OPR) as required by Circular 230 Section 10.6(g)(2)(iv). Director of Practice Sponsor # 620.

**Certified Public Accountants:**

ClientWhys, Inc. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State Boards of Accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417 or by visiting the web site: www.nasba.org. NASBA Sponsor # 103143.

**Certified Financial Planners:**

ClientWhys, Inc. is recognized by the Certified Financial Planner Board of Standards as a qualified sponsor of continuing education. CE credit has been "granted by the CFP Board."

**California Tax Education Council:**

ClientWhys, Inc. is approved by the California Tax Education Council to offer continuing education that meets the annual requirements imposed by the State of California. (See the face of the certificate for the course number and CE credits applicable to CTEC's annual renewal requirements). A listing of additional requirements to renew tax preparer registration may be obtained by contacting CTEC at P.O. Box 2890, Sacramento, CA 95812-2890, by phone at (877) 850-2832, or the Internet at www.ctec.org.

Oregon Licensed Tax Preparers:

ClientWhys, Inc. is an approved provider by the Oregon State Board of Tax Practitioners. Please see accreditation for applicable courses that are approved by the Oregon State Board of Tax Practitioners.

Attorneys:

CA State Bar has approved designated courses and live seminars provided by ClientWhys. See course accreditation for details.

ClientWhys is an approved provider for all of the listed organizations. However, not all courses offered by ClientWhys are qualified for credit by all of the listed organizations. Please refer to the front of this certificate for further clarification. Generally, Enrolled Agents are only allowed credit for courses related to Federal taxation, representation and ethics issues. CFP credits are only issued for courses specifically registered with the CFP Board. CTEC generally limits CPE credits to courses related to Federal and CA taxation issues, and qualified courses include the CTEC course number on the certificate.