



NASBA Sponsor Identification #145056

## COMPLETION CERTIFICATE & RECORD OF ATTENDANCE

This course is designed to qualify for continuing education for the Internal Revenue Service - for Enrolled Agents, AFSP and NASBA, The National Association of State Boards of Accountancy - for CPAs

**David Collins**

**Date of Course:** December 14, 2023

**PTIN:** P03013529

**Title:** Penalties: an IRS Profit Center

**Instructional Method of Delivery:** Group Internet Based

**Instructor:** David Stone

**NASBA Field of Study:** Taxes

In accordance with the standards of the National Registry for CPE Sponsors, CPE Credits have been granted based on a 50-minute hour

**Total CPE hours:** 1

**Administrator Signature:** *David Stone*

**Participant Signature:** \_\_\_\_\_



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**IRS Education Program:** MCXNU-T-00008-23-O