

Hera's Income Tax School

PROFESSIONAL CERTIFICATE OF COMPLETION

IS PRESENTED TO:

Edward Chermisqui

For having successfully completed the "20 Hour Tax Course 2018", 20 Hours of Continuing Tax Education that fulfills 10 hours of federal tax law, 3 hours federal tax updates, 2 hours of ethics education and 5 hours California which meets tax professionals education requirements.
Federal Tax Updates Course No. CCWXA-U-00112-18-S. Federal Tax Law IRS Course No. CCWXA-T-00113-18-S.
Federal Tax Ethics Course No. CCWXA-E-00114-18-S. CTEC Course No. 2086-CE-2962.



October 28, 2018

Completion Date

A115801

CTEC No.

P00543817

PTIN

18067

Certificate
No.

A handwritten signature in black ink that reads "Heras".

Anthony Heras - Instructor

www.HerasIncomeTaxSchool.Com 3705 W. Pico Blvd, Los Angeles, CA 90019 1-877-300-6837

Dear Tax Professional,

Congratulations! You have successfully completed the 20 Hour Continuing Education Tax Course. This is your Certificate of Completion. It is important that you print a copy of the certificate of completion for your files. You may be asked to provide a copy as evidence that you have completed the Program. Your next step is to complete your Tax Professional Registration. Upon completion, please go to ctec.org, Oregon Board of Tax Practitioners, Maryland or New York Tax Preparer Registration to complete your registration and pay your fees.