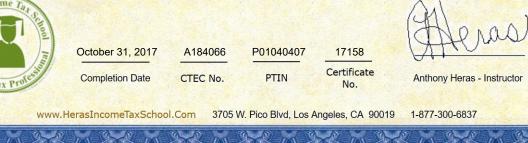
## Hera's Income Tax School PROFESSIONAL CERTIFICATE OF COMPLETION

IS PRESENTED TO:

## Lissette Aguilera

For having successfully completed "20 Hour Tax Course 2017", 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 professional education requirements. Federal Tax Law IRS Course No. CCWXA-T-00111-17-S. Federal Tax Ethics Course No. CCWXA-E-00109-17-S. Federal Tax Updates Course No. CCWXA-U-00110-17-S. CTEC Course No. 2086-CE-2956.



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.