LABITAX
Latin American Business Institute

Certificate of Completion

This is to certify that:

Manuel Melian

Has successfully completed the training course of

ANNUAL FEDERAL TAX REFRESHER

12/26/2025

In accordance with the standard set for circular 230
Section 10.6 CE credits have been granted based on a 50-minute hour.

Latin American Business Institute
IRS Program Number: 88JH4-A-00621-25-S
Delivery Method: Self Study
Federal Tax Law: 6H CE

CE Continuing Education Approved IRS Provider

CTEC Approved Education Provider

Carlos Ramirez EA, MBA, NTPI Fellow, CAA
Director

Latin American Business Institute - 7853 SW Ellipse Way, Stuart, FL 34997 - (772)333-2423