LABITAX
Latin American Business Institute

Certificate of Completion

This is to certify that:

JORGE Santana

Has successfully completed the training course of

BALANCE SHEET SCHEDULES L, M-1 AND M-2

11/05/2026

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-T-00699-26-S
CTEC Program Number: 6269-CE-00304
Delivery Method: Self-Study
Federal Tax Law: 1H CE

CE Continuing Education Approved IRS Provider

CTEC Approved Education Provider

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Director