LABITAX
Latin American Business Institute

Certificate of Completion

This is to certify that:

Marlin Coello Duque

Has successfully completed the training course of

PARTNERSHIP WITH FOREIGN PARTNERS

10/08/2026

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-00736-26-S
CTEC Program Number: 6269-CE-00053
Delivery Method: Self-Study
Federal Tax Law: 3H CE

CE Continuing Education Approved IRS Provider

CTEC Approved Education Provider

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Director