



2026

ANNUAL FILING SEASON PROGRAM RECORD OF COMPLETION

Melinda Arnold

HAS PARTICIPATED IN AND COMPLETED THE NECESSARY IRS
CONTINUING EDUCATION REQUIREMENTS FOR FORM 1040
SERIES FEDERAL TAX RETURN ISSUES, ETHICS, AND OTHER
FEDERAL TAX LAW FOR THE 2026
ANNUAL FILING SEASON PROGRAM.

EFFECTIVE DATE

JANUARY 01, 2026

Kimberly D. Rogers
KIMBERLY D. ROGERS
DIRECTOR, IRS RETURN PREPARER OFFICE