

# PRESENTING: the SharpenUp CPE Online Learning Program.

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The leading online continuing education provider, SharpenUp CPE, now offers Florida Enrolled agents a CPE choice for everyone in your office. The course material is delivered online in interactive or downloadable pdf formats. The final exams are graded instantaneously so you have your results immediately upon completion.

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SharpenUp CPE is offering local Chapters the opportunity to endorse SharpenUp CPE online self-study courses for the benefit of their membership and community.

### ACCREDITATION:

**California Tax Preparers:** Sharpen Up (ImageOne) has been approved by the California Tax Education Council to offer the courses listed, each of which provides the federal and state hours of credit indicated towards the annual "continuing education" requirement imposed by the State of California. A listing of additional requirements to register as a tax preparer may be obtained by contacting CTEC at P.O. Box 2890, Sacramento, CA, 95812-2890, by phone at (877) 850-2832, or on the Internet at [www.ctec.org](http://www.ctec.org).

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**Certified Financial Planners:** ImageOne, Inc. Sharpen Up CPE is accepted by the International Board of Certified Financial Planners for continuing education credit. The interactive courses provide 50 minutes that equal 1 hour credit.



**\*\*See reverse side for available courses\*\***



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You'll find our line of continuing education products at  
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## SHARPENUP CPE

SharpenUp CPE is used by thousands of professionals as their source for affordable, high quality CPE courses. With the addition of our PDF and online interactive self-study module, customers will have access to the most convenient self-study courses on the market today. Available as individual courses or sold in bundles of hours for the greatest discounts, you are sure to find the education you need at your convenience.

Key features of our new interactive module:

- One-to-one interactive self-study
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Over 200 hours of Courses available in Taxation, Accounting /Auditing and Ethics.

**SAVE WITH OUR BUNDLE-HOUR PACKAGES:** Available as corporate or individual year-round access. Users can access all of our content for a 12-month period.

**24 hours — \$129    40 hours — \$229  
80 hours — \$349    100 hours — \$449**

### A Sample of Available Course Offerings

Number	Course Title	Hours	Price
CPE001	Ethics in Tax Practice	4	\$45
CPE001DS	2004 Federal Income Tax Update	24	\$240
CPE106	Compensation of Clergy	1	\$15
CPE107	Co-Owned Real Property	2	\$20
CPE108	Military Issues	2	\$20
CPE110	Community Property	2	\$20
CPE205	Wash Sales	1	\$15
CPE206CA	Stock Options — FED & CA	2	\$20
CPE206F	Stock Options — FED ONLY	1	\$15
CPE208	Sale of a Home	6	\$60
CPE209	Debt Relief Income & Insolvent Taxpayer Exclusion	3	\$30
CPE300DS	Controllers' & Practitioners' Business Tax Update	24	\$240
CPE301DS	Making the Best of Bad Situations	18	\$180
CPE309	Independent Contractors	1	\$15
CPE310	Meals & Entertainment Expenses	2	\$20
CPE312	Travel Expenses Within the U.S	2	\$20
CPE313	Foreign Travel	2	\$20
CPE317DS	Passive Losses	16	\$160
CPE318	Vacation Home Rental	2	\$20
CPE320	Tax-Deferred Exchange	3	\$30
CPE401	Pensions & Annuities	2	\$20
CPE404	Rollovers	1	\$15
CPE405	Traditional IRAs	2	\$20
CPE406	Roth IRAs	2	\$20
CPE411	Self-Employed Retirement Plans	2	\$20
CPE705	Home Mortgage Interest	4	\$40
CPE712	Gambling Losses	1	\$15
CPE906	California Differences	4	\$40
K001	EA Ethics in Tax Practice	2	\$25
B203CPE	1040 Update & Review	24	\$125
DS001	Getting Cash Out Of a Business	24	\$240
DS002	Family Taxation	24	\$240
DS003	Corporate Taxation	24	\$240
DS004	Passive Loss Rules	24	\$240

