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A Look Ahead to 2017

Dear clients, colleagues and friends,

As we wind down on the business of 2016, many of us are already planning for 2017. That’s why 20-20 Services has released this supplemental offerings and solutions catalog. It is specifically designed to assist you in the early phase of evaluating your training needs for 2017. Our full version catalog will be published in early spring 2017. This resource provides you with the need-to-know-now information to help you get a jump on planning.

Inside you will find information on the following:

• Audit training programs
• Tax training programs
• Experienced Manager program (New in 2017)
• Presentation, Instruction, & Facilitation Skills (PIFS)

If something you see within this catalog interests you, please call Beckie Reilly at 855.988.2020 to discuss your ideas or have your questions answered. You can also visit our website www.20-20Services.com for a complete view of our offerings.

We realize planning your 2017 firm training programs takes time and effort. We can help make it easier. You can be assured of personalized service with our commitment to helping you deliver the very best solutions for your firm.

Joseph “Bo” Fitzpatrick, CPA
President

Beckie Reilly
EVP, Sales

Jessica Sacchetti, CPA
EVP, Learning

Thomas Kiley, CPA
Director, Tax Training
Experienced Manager Program

Experienced Manager Program Summary
The Experienced Manager Program is designed for individuals who have two or more years of experience in the manager role at a public accounting firm. This two and a half-day program will explore the skills necessary for seasoned managers to develop into future leaders of the firm. The program provides a deep dive on the topics relating to leading teams, crucial conversations, business development, successful proposal writing, and a heavy emphasis on business presentation skills. Participants will have an opportunity to explore and build upon their strengths and to identify strategies to work through challenges. This program will help position experienced managers for success as they continue to advance in their careers.

Module Information
Program Duration 2 ½ days
Prerequisite 2 or More Years of Experience in the Manager Role
Level of Instruction Intermediate
Delivery Method Group/Live
CPE Credits 20 hours
Communication (Comm) – 11
Personal Development (PD) – 9
Advanced Preparation Assessment

Learning Objectives
• List and apply best practices for making successful presentations in the business setting and writing proposals.
• Describe strategic activities to grow a professional network, including key people within your firm and existing and potential clients.
• Analyze and practice best approaches to tackle difficult conversations with clients and team members.
• Demonstrate leadership skills by identifying and recognizing your own biases, listing strategies to motivate the individuals on your engagement teams and prioritizing the professional development of staff.

Contact 20•20 Audit Training
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20-20 Services proudly offers multiple versions of our popular PIFS program. All programs provide significant opportunity for each participant to apply (practice) the skills and techniques taught. The programs are highly interactive and instructor to participant ratios are 8:1 or lower. Programs range from one day to one and a half days based on need and group size. Each course is custom to the participant needs.

PIFS – General Skills
This version is designed for experienced public accounting professionals (Supervisors – Partners) who have a need to present information in a variety of settings, such as entrance / exit conferences, board meetings, speeches, and/or training programs.

Core Presentation Concepts ............................................. 1 hour
• Identify characteristics and skills needed for success

Skills ..................................................................................... 5-10 hours
• Platform and presentation skills such as eye contact, use of voice, movement, and others
• Multiple practice opportunities (varying lengths)

Designing Presentations ..................................................... 1 hour
• Tips and suggestions for creating powerful presentation content and materials

Situational Best Practices ...................................................... 1-2 hours
• Considering the various types of presentation situations and generating best practices for designing, organizing, and delivering in those settings

PIFS – Instructing Training Programs*
This version is designed to focus primarily on leading classroom and/or web based training events. It is specifically for individuals who will teach internal and external training and learning events.

Core Presentation Concepts ............................................. 1 hour
• Identify characteristics and skills needed for success

Skills ..................................................................................... 6-12 hours
• Platform and presentation skills such as eye contact, use of voice, movement, and others
• Instruction techniques and facilitation skills
• Multiple practice opportunities (varying lengths)

Managing Instructional Settings ............................................. 1 hour
• Addressing the specific challenges involved in preparing for and managing training events
20-20 Services provides a complete audit training curriculum to help develop your staff into well-rounded professionals who can take your firm to the next level. We have identified the key skill sets needed at various phases of a public accounting career and incorporated them into comprehensive training programs that offer both technical and soft-skills training. Our courses are tailored to the role of a staff so that each module provides an opportunity to apply new skills right away. We use our experience in adult learning to design courses that share practical knowledge as well as engage and excite the participants. We encourage you to explore our unique offerings and ask us more about our training programs.
New Hire Training

Level One

Module Information
Program Duration 3 days
Prerequisite 0-1 Year professional exp.
Level of Instruction Basic
Delivery Method Group / Live
CPE Credits 24 hours
  Auditing (Aud) – 21
  Communication (Comm) – 2
  Personal Development (PD) – 1
Advanced Preparation None

Learning Objectives
• Describe the general audit process including the gathering of information, uses of risk assessments, performance of procedures and the reporting process.
• Perform and document common basic audit procedures such as vouching, tracing, confirming, inspecting, and observing.
• Take instruction and complete common tasks and audit procedures in areas often assigned to newer associates such as cash, fixed assets, accounts payable, inventory, and accounts receivable.

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Level One Summary
New Hire / Intern Training is designed for individuals with limited practical experience on audits. The program provides critical skill training for new associates related to performing and documenting audit procedures. The program addresses the skills by examining and practicing audit procedures in the common audit areas assigned to newer associates. Utilization of the accounting records from a real small business creates as realistic a simulation as practical in the classroom. The program also provides training on certain key foundational skills necessary to be successful in the profession.

Module Summary
Audit Knowledge and Skills 8 hours
• Audit Procedures [Aud 2]
• Audit Process [Aud 2]
• Preparing Audit Documentation [Aud 2]
• Risk Assessment Procedures [Aud 2]

Auditing of Financials Statement Areas 13 hours
• Accounts Payable [Aud 2]
• Accounts Receivable [Aud 2]
• Cash [Aud 3]
• Inventory [Aud 2]
• Property, Plant and Equipment [Aud 2]
• Introduction, Reviews and Quizzes [Aud 2]

Foundational Skills 3 hours
• Listening Skills [Comm 2]
• Professionalism [PD 1]
Level Two Summary

Staff Training is designed for staff accountants with one busy season of experience. This program includes significant content targeted for tasks and procedures performed by the more experienced staff person on the engagement. Topics include updating internal control documentation, performing walkthroughs, sampling techniques, price testing for inventory, valuation testing for accounts receivable, and analysis of lease transactions. In addition, the program provides skill training on select key foundational skills necessary for success in the public accounting profession.

Module Summary

Audit Knowledge and Skills __________________________ 13 hours
- Risk Based Auditing (Aud 1)
- Substantive Analytical Procedures (Aud 2)
- Audit Process (Aud 2)
- Fraud (Aud 2)
- Understanding and Documenting Internal Controls (Aud 2)
- Understanding the Entity (Aud 2)
- Substantive Sampling (Aud 2)

Accounting and Auditing of Financials
Statement Areas __________________________ 8 hours
- Accounts Receivable (Aud 2)
- Inventory (Aud 1/Acct 1)
- Leases (Aud 1/Acct 1)
- Introduction, Reviews and Quizzes (Aud 2)

Foundational Skills __________________________ 3 hours
- Performing Effective Inquiries (Comm 1/Aud 1)
- Business Ethics (PD 1)
Level Three Summary

New In-charge Training is designed for individuals transitioning to the role of Senior or In-charge on the audit engagement team. This program includes significant content on the audit process, project management, supervision, and file review to prepare the participant for the in-field leadership responsibilities. The program includes significant technical content related to evaluating activity level controls, assessing and responding to risk and performing tests of controls. This program will challenge participants to put the audit pieces together and step into a more advanced role on the audit team.

Module Summary

Audit Knowledge and Skills ___________ 14.5 hours
• Developing Expectations for Analytical Procedures [Aud 2]
• Reviewing Audit Documentation [Aud 2.5]
• Audit Process & Understanding the Entity [Aud 1.5]
• Evaluating Activity Level Controls [Aud 1.5]
• Risk Assessment [Aud 1.5]
• Responding to Risk [Aud 1]
• Control Testing [Aud 1.5]
• Introduction, Reviews and Quizzes [Aud 2]
• Creative Use of Data Extraction Software [Aud 1]

Foundational Skills _________________ 9.5 hours
• Business Writing & Electronic Communication [PD 1.5]
• Project Management [PD 2]
• Supervision Styles & Providing Feedback [Aud 2]
• Teaching and Delegating [Aud 2]
• Time Management & Organization [PD 2]

Module Information

Program Duration 3 days
Prerequisite 2+ yrs. professional exp.
Level of Instruction Intermediate
Delivery Method Group / Live
CPE Credits 24 hours
Auditing (Aud) – 18.5
Personal Development (PD) – 5.5
Advanced Preparation None

Learning Objectives

• Supervise, complete or contribute to all required risk assessment procedures.
• Evaluate the design effectiveness of a client’s activity level controls.
• Design, perform and supervise the performance of key audit procedures, including tests of controls and analytical procedures.
• Manage audit fieldwork, including organizing the project and supervising team members.

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Level Four Summary

Experienced In-Charge Training is designed for individuals with experience as the in-field leader. The program is designed to advance the skills and effectiveness of participants. The program addresses more advanced audit process steps such as evaluating management, setting and responding to financial statement level risks, including those created from a lack of entity level controls. The program challenges participants to develop the ability to create custom responses to the risk on the engagements. The program provides a variety of training related to technical accounting and auditing topics. In addition, the program provides robust research based content related to supervising for effective and efficient performance.

Module Summary

Audit Knowledge and Skills ____________ 11 hours
- Estimates (Aud 2)
- Risk Assessment Procedures (Aud 1)
- Responding to Financial Statement Level Risk (Aud 2)
- Responding to Assertion Level Risk (Aud 4)
- General Technology Controls (Aud 2)

Accounting and Auditing of Financials Statement Areas ____________ 6 hours
- Revenue (Aud 1/ Acct 2)
- Commitments & Contingencies (Aud 1/ Acct 1)
- Introduction, Reviews and Quizzes (Aud 2)

Foundational Skills ____________ 7 hours
- Meeting People & Networking (PD 1)
- Supervising & Motivating Team Members (Aud 2)
- Communicating Within and Across Teams (Comm 2)
- Creating Professional Presentations (Comm 2)

Learning Objectives

- Evaluate the design effectiveness of a client’s entity level and technology controls.
- Design custom audit programs to respond to assessed risks.
- Address challenging accounting and auditing issues in areas such as revenue recognition, recognizing commitments and contingencies and accounting estimates.
- Assess self and other individuals motivation and personal style for leading and communicating.

Module Information

Program Duration 3 days
Prerequisite 3+ yrs. professional exp.
Level of Instruction Intermediate
Delivery Method Group / Live

CPE Credits 24 hours
- Accounting (Acct) – 2
- Auditing (Aud) – 17
- Personal Development (PD) – 3
- Communication (Comm) – 2

Advanced Preparation None

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Level Five Summary
Supervisor Training is designed to advance the skills of experienced in-field auditors and begins the development of management level skills. This two-day program provides training in audit technical areas as well as foundational skills essential for leading teams. The blend of skills and technical topics makes this a valuable program for continued growth in the profession.

Module Summary
Audit Knowledge and Skills ___________________________ 9 hours
• Planning for Efficient, Quality Audits (Aud 2)
• Designing Risk-Based Audit Procedures (Aud 3)
• Interim Procedures, Including Internal Control Testing (Aud 2)
• Auditing Fair Value & Using the Work of a Specialist (Aud 1)
• Introduction, Review and Conclusion (Aud 1)

Foundational Skills ___________________________ 7 hours
• Coaching (PD 1)
• Providing Written & Verbal Feedback (Aud 2)
• Conflict Management (Aud 2)
• Creative Problem Solving (Aud 2)

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Manager Training

Level Six Summary
Manager Training is designed for individuals who have recently transitioned or are preparing to transition to a managerial role. This two-day program contains one day of technical auditing topics, with a focus on reviewing and evaluating results and communicating finding and issues with the client. The program also contains one day of content related to key foundational skills necessary to function as a manager within the public accounting profession.

Module Information

<table>
<thead>
<tr>
<th>Program Duration</th>
<th>2 days</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prerequisite</td>
<td>5+ yrs. professional exp.</td>
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<tr>
<td>Level of Instruction</td>
<td>Intermediate</td>
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<tr>
<td>Delivery Method</td>
<td>Group / Live</td>
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<tr>
<td>CPE Credits</td>
<td>16 hours</td>
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<tr>
<td></td>
<td>Auditing (Aud) – 8</td>
</tr>
<tr>
<td></td>
<td>Personal Development (PD) – 8</td>
</tr>
<tr>
<td>Advanced Preparation</td>
<td>None</td>
</tr>
</tbody>
</table>

Learning Objectives

- Perform managerial roles on audit engagements including identifying quality issues, job specific project management and managing multiple overlapping projects.
- Perform basic productive activities designed to grow and maintain a practice, including building work with existing clients and developing new contacts and leads.
- Analyze and report to the client all required information including addressing financial misstatements and control deficiencies.

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Audit Training
In-House Pricing

Our 2017 Pricing is Simple...

$3,099/day*

+ $35 per participant material charge (Levels 2-6)
+ $45 per participant material charge (Level 1)

Level One
New Hire / Training ____________________________ 3 days @ $3,099/day

Level Two
Staff Training ___________________________________ 3 days @ $3,099/day

Level Three
New In-Charge Training __________________________ 3 days @ $3,099/day

Level Four
Experienced In-Charge Training _______________ 3 days @ $3,099/day

Level Five
Supervisor Training _____________________________ 2 days @ $3,099/day

Level Six
Manager Training ______________________________ 2 days @ $3,099/day

* Each additional participant over 24 is $100 per person/per day, up to a maximum class size of 30 participants. Instructor out-of-pocket expenses are additional.

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Customized Programs
Daily Instructor Rate $3,299*

Course Modification Fee:
Up to 8 hours $375
9-16 hours $650
17-24 hours $825

Course Materials $35pp

Course material fee may vary depending on the selections of modules and program length.

Customized pricing is used when you make modifications to our off the shelf programs. This pricing does not include content development.

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Level One Summary — Level One is designed for individuals who have 0-6 months of experience. It provides practical training for each of the important areas a new tax preparer would encounter when preparing tax returns. The program also provides personal skills training related to professionalism and etiquette. This interactive program includes the preparation of an individual tax return, as well as an S Corporation tax return, using real life source documents.

Module Summary

Individual Tax Return .................................................. 12 hours
- Filing Status, Personal Exemptions & Dependency
- Compensation
- Interest & Dividends
- Capital Gains & Losses
- Self-Employment
- Residential Rental Properties
- Adjustments to Income
- Standard & Itemized Deductions
- Individual Tax Credits
- Documentation

Prepare an Individual Tax Return ................................ 2 hours

Foundational Skills .................................................. 2 hours
- Professionalism

Business Tax Topics .................................................. 5 hours
- Introduction to business taxes
- Schedules K & M-1
- Depreciation

Prepare an S Corporation Tax Return ................................ 3 hours

Prepare an C Corporation Tax Return…….(Optional Upon Request)

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- Depreciation

Prepare an S Corporation Tax Return ................................ 3 hours

Prepare an C Corporation Tax Return…….(Optional Upon Request)

The course material utilizes case studies pulled from current, real life tax scenarios.

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Level Two Summary — Level Two is designed for staff tax preparers. The program covers both individual and business tax subjects. It focuses on delivering a core understanding of the common tax topics that tax preparers encounter every day. The business tax section of the program covers the fundamental tax laws for each type of business entity, as well as other topics such as book to tax reconciliation, basis and depreciation. The program also provides skills training related to communication, obtaining and organizing information, and time management. This program includes extension case study exercises and tax court case review.

Module Summary

Business Tax Topics ..................................................... 15 hours
• C Corporations
• S Corporations
• Introduction to LLCs and Partnerships
• Schedules K & M-1
• Basis Fundamentals – S Corporation
• Depreciation
• State Apportionments

Individual Tax Topics ................................................... 7 hours
• Adjustments to Income
• Home Foreclosure and Cancellation of Debt
• Selected Sch C & Rental Property Topics
• Alternative Minimum Taxes

Foundational Skills ..................................................... 2 hours
• Communication – Business Writing
• Self-Management & Organization

The course material utilizes case studies pulled from current, real life tax scenarios.

Module Information
Program Duration 3 days
Prerequisite
1+ Years Professional Experience
Level of Instruction Intermediate
Delivery Method Group / Live
CPE Credits 24 hours
Tax – 22
Personal Development [PD] – 2
Advanced Preparation None

Learning Objectives
• Identify the fundamental tax laws governing C Corporations, S Corporations, Limited Liability Companies, and Partnerships
• Calculate permanent differences, timing differences, taxable income, separately stated items, and ordinary income
• Review the tax principles of other business topics such as basis, depreciation, and state apportionments
• Explain the tax treatment of selected individual income tax topics
• Explore selected tax principles for rental property and self-employment income
• Compute alternative minimum tax adjustments and preferences
• Improve communication, business writing and organizational skills

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**Level Three**

**Level Three Summary** — Level Three is designed for individuals that are beginning the transition from tax preparer to tax reviewer and advisor. The program covers individual and business tax themes, as well as an introduction to estate and trust tax law. This course is designed to challenge the participants core tax knowledge needed to become a tax reviewer. The program also provides skills training designed for those juggling the role of preparer and reviewer.

**Module Summary**

**Business Tax Topics** .......................................................... 12 hours  
- Advising on Business Creation  
- Built in Gains  
- Basis  
- Deferred Taxes  
- Passive Activities & At Risk Rules  

**Individual Tax Topics** ........................................................... 6 hours  
- Retirement Contributions & Distributions  
- Equity Based Compensation  
- AMT and the Minimum Tax Credit  

**Estates, Trusts & Gift Taxes** .............................................. 2 hours  
- Intro to Estates, Trusts, & Gifts Taxes  

**Foundational Skills** ............................................................ 4 hours  
- Reviewing Tax Returns  
- Providing Feedback  
- Project Planning  
- Time Management  

**Module Information**

- **Program Duration**: 3 days  
- **Prerequisite**: 3+ Years Professional Experience  
- **Level of Instruction**: Intermediate  
- **Delivery Method**: Group / Live  
- **CPE Credits**: 24 hours  
  - Tax – 21  
  - Personal Development [PD] – 3  
- **Advanced Preparation**: None  

**Learning Objectives**

- Discuss the advantages and disadvantages of the various types of business entities in order to advise on business creation.  
- Review the principles of selected core business income tax topics  
- Explain the tax treatment of selected individual income tax topics  
- Identify the basics of estate/trust taxation as well as gift tax law  
- Improve on tax return review techniques and learn to provide effective and constructive feedback  
- Manage information, clients and projects more efficiently  

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The course material utilizes case studies pulled from current, real life tax scenarios.

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Level Four Summary — Level Four is designed to advance the skills and knowledge of participants. This program covers advanced individual and business topics such as divorce, foreign taxes, and state nexus. Significant portions of the course focuses on LLC and Partnership taxes, business sales and exchanges, accounting methods, as well as estate, gift and trust tax law. The program also provides professional skills training focused on managing, supervising, training and delegating.

Module Summary

Business Tax Topics .......................................................... 12 hours
• LLC and Partnership Tax Issues
  - Basis and At-Risk
  - Capital Accounts
  - Partner Distributions
  - Partner Contributions
  - Payments to Partners
• Various Tax Elections
• State Tax Nexus
• Equity vs Asset Sales & Exchanges
• Accounting Methods

Individual Tax Topics .................................................. 5 hours
• Foreign Taxes
• Tax Planning
• Divorce

Estates & Trusts .......................................................... 4 hours
• Estate Tax Law
• Types of Trusts
• Gift Taxes

Foundational Skills .................................................. 3 hours
• Supervising, Training and Delegating
• Work Life Balance
• Meeting People & Networking

The course material utilizes case studies pulled from current, real life tax scenarios.

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This program is designed to immerse the participants in the many details of LLC and partnership tax law. The material covers the range from big picture concepts to detailed specific nuances. The interactive approach includes lecture, group activities, as well as comprehensive case studies.

The topics include:

- Introduction to LLCs and Partnerships
- Basis and At-Risk
- Passive Activities & At Risk Rules
- Partner Distributions
- Partner Contributions
- Capital Accounts
- Payments to Partners
- Special Allocations and Substantial Economic Effect
- Sale of Partnership Interest
- IRC 754 Election Adjustment
- Comprehensive Case Studies

The course material utilizes case studies pulled from current, real life tax scenarios.

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LEVEL 1 .................................................. 3 days @ $3,299 / day  
+ $99 per participant/material charge

LEVEL 2 .................................................. 3 days @ $3,299 / day  
+ $99 per participant/material charge

LEVEL 3 .................................................. 3 days @ $3,299 / day  
+ $99 per participant/material charge

LEVEL 4 .................................................. 3 days @ $3,500 / day  
+ $99 per participant/material charge

LLC AND PARTNERSHIP TAX BOOT CAMP .......... 2 days @ $3,500 / day  
+ $66 per participant/material charge

*Each additional participant over 24 is $100 per person/per day, up to a maximum class size of 30 participants. Printing, shipping and instructor out-of-pocket expenses are additional.

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Many CPA firms choose to license 20-20 learning content and use formally trained in-firm instructors as discussion leaders.

Licensing 20-20 training materials allows CPA firms to address three critical practice management issues.

• Developing a well-rounded skill set for the next generation of leaders
• Producing a unique professional development path for highly valued staff
• Reduce training costs paid to external service providers

Content Licensing
Where leadership, development and profitability meet.

The Licensing Advantage

Features
• Your firm or business purchases a license to use 20-20 participant materials and discussion leader guide
• You identify firm personnel most qualified to teach the materials
• 20-20 conducts a train the trainer session to improve their instructing skills and prepare these instructors for classroom success
• Your instructors deliver firm-specific training to your staff

Benefits
• Deliver firm-specific, customized training experiences that reflect firm methodologies, policies and values
• Reduce external training spend and redirect the savings to developing the communication skills of highly valued staff
• Provide firm-wide exposure and a unique professional opportunity for a select group of future firm leaders

Results
• Build unique firm culture and enable consistent application of firm-specific methodologies and policies
• Create a cadre of future leaders with the poise, communication skills and experience necessary business development
• Improve retention of high-value staff

Representative Clients

For more information, contact Beckie Reilly at beckie.reilly@20-20services.com or call her at 855.988.2020.
Our pricing for the 20•20 Material Licensing Program for 2017 is as follows:

**AUDIT PRICING**

<table>
<thead>
<tr>
<th>Participants</th>
<th>3 Day Programs Levels 1, 2, 3 and 4</th>
<th>2 Day Programs Levels 5 and 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per Participant</td>
<td>$258</td>
<td>$206</td>
</tr>
<tr>
<td>Per Instructor</td>
<td>$520</td>
<td>$370</td>
</tr>
<tr>
<td>50 – 99 Participants</td>
<td>$232</td>
<td>$180</td>
</tr>
<tr>
<td>Per Participant</td>
<td>$520</td>
<td>$370</td>
</tr>
<tr>
<td>Per Instructor</td>
<td>$520</td>
<td>$370</td>
</tr>
<tr>
<td>100 - 149 Participants</td>
<td>$206</td>
<td>$155</td>
</tr>
<tr>
<td>Per Participant</td>
<td>$520</td>
<td>$370</td>
</tr>
<tr>
<td>Per Instructor</td>
<td>$520</td>
<td>$370</td>
</tr>
<tr>
<td>150 - 199 Participants</td>
<td>$196</td>
<td>$144</td>
</tr>
<tr>
<td>Per Participant</td>
<td>$520</td>
<td>$370</td>
</tr>
<tr>
<td>Per Instructor</td>
<td>$520</td>
<td>$370</td>
</tr>
<tr>
<td>200+ Participants</td>
<td>$185</td>
<td>$134</td>
</tr>
<tr>
<td>Per Participant</td>
<td>$520</td>
<td>$370</td>
</tr>
<tr>
<td>Per Instructor</td>
<td>$520</td>
<td>$370</td>
</tr>
</tbody>
</table>

**TAX PRICING**

<table>
<thead>
<tr>
<th>Participants</th>
<th>3 Day Programs Levels 1, 2 3 and 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per Participant</td>
<td>$345</td>
</tr>
<tr>
<td>Per Instructor</td>
<td>$510</td>
</tr>
<tr>
<td>50 – 99 Participants</td>
<td>$314</td>
</tr>
<tr>
<td>Per Participant</td>
<td>$510</td>
</tr>
<tr>
<td>Per Instructor</td>
<td>$510</td>
</tr>
<tr>
<td>100 - 149 Participants</td>
<td>$294</td>
</tr>
<tr>
<td>Per Participant</td>
<td>$510</td>
</tr>
<tr>
<td>Per Instructor</td>
<td>$510</td>
</tr>
<tr>
<td>150 - 199 Participants</td>
<td>$263</td>
</tr>
<tr>
<td>Per Participant</td>
<td>$510</td>
</tr>
<tr>
<td>Per Instructor</td>
<td>$510</td>
</tr>
<tr>
<td>200+ Participants</td>
<td>$247</td>
</tr>
<tr>
<td>Per Participant</td>
<td>$510</td>
</tr>
<tr>
<td>Per Instructor</td>
<td>$510</td>
</tr>
</tbody>
</table>

Each additional instructor guide per level is 50% of initial price.

There is a minimum purchase of five participant manuals and one instructor guide for each level licensed. Participant purchases are cumulative when determining manual pricing. *(For example, purchasing for 25 Level 2 Audit participants and 55 Level 4 participants would result in cumulative purchase of 80 participants resulting in a $232 price per participant per the above pricing table.)*

Many clients are using our materials in an electronic format. However we do offer a printed option. If you would like to purchase our printed materials, we pass through their printing and shipping costs. Printing costs can be estimated at $20 per participant binder and $30 per Instructor Guide and shipping costs will vary.

Orientation and *train-the-trainer* program pricing varies depending on your needs and goals. Please call us to discuss further.
Looking Ahead to 2017

While you are preparing for 2017, so are we! Here are some exciting new things to look forward to in our 2017 Offerings and Solutions Catalog

PIFS 2.0: Essential Techniques for Group Instruction
This 8-hour course is designed for graduates of 20-20 Services’ popular “PIFS” program who are specifically looking to enhance their classroom teaching skills. This course will explore key techniques for managing groups of various sizes, creating engagement, clearly communicating key learning objectives and much more!

Business Presentation Skills
This 8-hour course is designed for professionals who want to focus on the skills necessary to become exceptional presenters in a business setting. The course will discuss presenting to groups of various sizes and expertise, identify key traits of professional presenters and provide participants with opportunities to practice their skills and receive real-time feedback.

Our Public Course Training Option
20-20 Services is traversing the US to bring our Audit and Tax staff training courses to popular cities, making it convenient to send new hires or professionals in need of CPE for just-in-time training. In 2017, we’ll be in Baltimore, Boston, Chicago and San Francisco! Our public course schedule will be available in January 2017. Visit our website at www.20-20services.com.

Plus!
Content updates to all of our courses and licensing materials reflecting the latest in public accounting industry standards.

To learn more about all of our services and offerings, visit our website at www.20-20services.com.

For current pricing information, please contact Beckie Reilly at Beckie.reilly@20-20services.com or call 855.988.2020