

No attempt has been made to rank the information contained in this report in order of importance, since BPA Worldwide believes this is a judgment which must be made by the user of the report.

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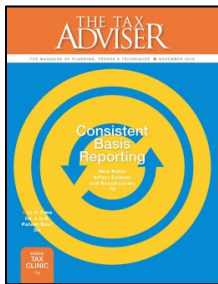
THE TAX ADVISER is an exclusive monthly publication providing vital content to help CPAs and tax professionals maintain their place as experts in the field. With 100% paid subscription and more than 20,000 loyal subscribers, readers are typically decision-makers, purchasers and influencers with access to potential buyers of financial products. The magazine's website, TheTaxAdviser.com, features all of the in-depth reporting in the print magazine with nearly 200,000 unique browser sessions each month while The Tax Insider e-newsletter reaches thousands of opt-in tax professionals each week.

BRAND REPORT PURPOSE

The Brand Report provides a deeper understanding and identification of all audited touch points with customers that have interest in the brand. It is designed to present analysis of all communication channels, including a brand's unique users within each channel of, but not across, multiple media platforms. This non-integrated report contains data for each separate media channel as indicated in the Executive Summary. No attempt has been made to identify or eliminate duplication that may exist across media channels.

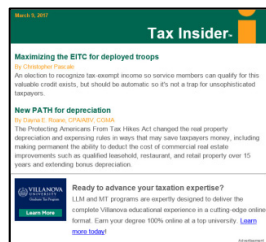
CHANNELS

THE TAX ADVISER MAGAZINE



6 Issues in the period
23,762 average circulation

TAX INSIDER E-NEWSLETTER



22 issued in the period
103,980 average per occurrence

THE TAX ADVISER WEBSITE



192,112 average unique browsers

EXECUTIVE SUMMARY

Below are the Average contacts per occurrence, including frequency per period reported

	Non-Paid	Paid	Average
THE TAX ADVISER MAGAZINE (6 issues in the period)	-	23,762	23,762
THE TAX INSIDER E-NEWSLETTER			
a. Tax Insider (22 issued in the period)	103,980	-	103,980
THE TAX ADVISER WEBSITE (Monthly Unique Browsers with 336,693 average Page Impressions)	192,112	-	192,112

FIELD SERVED

THE TAX ADVISER serves members of the American Institute of Certified Public Accountants and others allied to the field.

DEFINITION OF RECIPIENT QUALIFICATION

Qualified recipients are partners, principals, staff members, and other titled and non-titled individuals allied to the field as reported in paragraph 3a.

AVERAGE NON-QUALIFIED CIRCULATION

NON-QUALIFIED Not Included Elsewhere	Copies
Other Paid Circulation	-
Advertiser and Agency Allocated for Trade Shows and Conventions	-
All Other	4,589
TOTAL	4,589

1. AVERAGE QUALIFIED CIRCULATION BREAKOUT FOR THE PERIOD

QUALIFIED CIRCULATION	Total Qualified		Qualified Non-Paid		Qualified Paid	
	Copies	Percent	Copies	Percent	Copies	Percent
Individual	23,762	100.0	-	-	23,762	100.0
Sponsored Individually Addressed	-	-	-	-	-	-
Membership Benefit	-	-	-	-	-	-
Multi-Copy Same Addressee	-	-	-	-	-	-
Single Copy Sales	-	-	-	-	-	-
TOTAL QUALIFIED CIRCULATION	23,762	100.0	-	-	23,762	100.0

2. QUALIFIED CIRCULATION BY ISSUES FOR PERIOD

2016 Issue	Qualified Non-Paid	Qualified Paid	Total Qualified
July	-	22,304	22,304
August	-	22,834	22,834
September	-	23,863	23,863
October	-	24,390	24,390
November	-	24,555	24,555
December	-	24,629	24,629

3a. BUSINESS/OCCUPATIONAL BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF NOVEMBER 2016

This issue is 4.0% or 951 copies above the average of the other 5 issues reported in Paragraph 2.

BUSINESS AND INDUSTRY	Total Qualified	Percent	Qualified Non-Paid	Qualified Paid
PUBLIC ACCOUNTING PRACTICE				
Partners, Principals and Staff members in Public Accounting Firms, including company copies	17,343	70.6	-	17,343
OTHER THAN PUBLIC PRACTICE:				
Directors, Presidents, Chief Executive Officers, Chief Operation Officers, Vice Presidents, Owners And Subscriptions In Company Name	1,124	4.6	-	1,124
Chief Financial Officers, Financial Officers, Treasurers, Controllers and Other Officers	889	3.6	-	889
General Managers, Office Managers, and Other Financial and Accounting Managers	1,448	5.9	-	1,448
Internal Auditors, Financial and Accounting Staff and other Staff	1,642	6.7	-	1,642
Federal, State, International and Municipal Govt Bureau and Agency Executives and Staff, including Military	211	0.9	-	211
Educational Institution Staff and Educators	301	1.2	-	301
Accounting Students	-	-	-	-
Lawyers and Legal Staff	214	0.9	-	214
Others Allied to the field	1,383	5.6	-	1,383
TOTAL QUALIFIED CIRCULATION	24,555	100.0	-	24,555

3b. QUALIFICATION SOURCE BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF NOVEMBER 2016

Paid source information is reported at the option of the publisher.

AVERAGE ANNUAL AUDITED QUALIFIED CIRCULATION AND CURRENT UNAUDITED CIRCULATION STATEMENTS

6-Month Period Ended:	Audited Data		Audited Data		Circulation Claim	
	January – June 2014	July – December 2014	January – June 2015	July – December 2015	January – June 2016*	July – December 2016*
Total Audit Average Qualified:	21,702	21,813	22,252	22,334	22,112	23,762
Qualified Non-Paid:	-	-	-	-	-	-
Qualified Paid:	21,702	21,813	22,252	22,334	22,112	23,762
Post Expire Copies included in Total Qualified Circulation:	**NC	**NC	**NC	**NC	**NC	**NC
Average Annual Order Price:	\$39.15	\$36.68	\$42.23	\$36.82	\$38.52	\$35.03

*NOTE: January – December 2016 data is unaudited. With each successive period, new data will be added until six 6-month periods are displayed.

**NC = None Claimed.

GEOGRAPHICAL BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF NOVEMBER 2016*

State	Qualified Non-Paid	Qualified Paid	Total Qualified	Percent
Maine	-	99	99	
New Hampshire	-	119	119	
Vermont	-	68	68	
Massachusetts	-	780	780	
Rhode Island	-	126	126	
Connecticut	-	418	418	
NEW ENGLAND	-	1,610	1,610	6.6
New York	-	1,644	1,644	
New Jersey	-	975	975	
Pennsylvania	-	929	929	
MIDDLE ATLANTIC	-	3,548	3,548	14.4
Ohio	-	867	867	
Indiana	-	405	405	
Illinois	-	1,207	1,207	
Michigan	-	684	684	
Wisconsin	-	353	353	
EAST NO. CENTRAL	-	3,516	3,516	14.3
Minnesota	-	379	379	
Iowa	-	217	217	
Missouri	-	394	394	
North Dakota	-	50	50	
South Dakota	-	54	54	
Nebraska	-	135	135	
Kansas	-	232	232	
WEST NO. CENTRAL	-	1,461	1,461	5.9
Delaware	-	73	73	
Maryland	-	653	653	
Washington, DC	-	85	85	
Virginia	-	834	834	
West Virginia	-	103	103	
North Carolina	-	783	783	
South Carolina	-	287	287	
Georgia	-	819	819	
Florida	-	1,385	1,385	
SOUTH ATLANTIC	-	5,022	5,022	20.5

State	Qualified Non-Paid	Qualified Paid	Total Qualified	Percent
Kentucky	-	236	236	
Tennessee	-	455	455	
Alabama	-	262	262	
Mississippi	-	122	122	
EAST SO. CENTRAL	-	1,075	1,075	4.4
Arkansas	-	145	145	
Louisiana	-	356	356	
Oklahoma	-	255	255	
Texas	-	1,820	1,820	
WEST SO. CENTRAL	-	2,576	2,576	10.5
Montana	-	90	90	
Idaho	-	112	112	
Wyoming	-	47	47	
Colorado	-	696	696	
New Mexico	-	150	150	
Arizona	-	399	399	
Utah	-	203	203	
Nevada	-	205	205	
MOUNTAIN	-	1,902	1,902	7.7
Alaska	-	71	71	
Washington	-	546	546	
Oregon	-	340	340	
California	-	2,521	2,521	
Hawaii	-	147	147	
PACIFIC	-	3,625	3,625	14.8
UNITED STATES	-	24,335	24,335	99.1
U.S. Territories	-	34	34	
Canada	-	95	95	
Mexico	-	-	-	
Other International	-	89	89	
APO/FPO	-	2	2	
TOTAL QUALIFIED CIRCULATION	-	24,555	24,555	100.0

*See Additional Data

E-NEWSLETTER CHANNEL

2016	Tax Insider E-Newsletter	2016	Tax Insider E-Newsletter
JULY		OCTOBER	
July 14	107,927	October 6	106,091
July 21	107,760	October 13	105,924
July 28	107,599	October 20	105,869
AUGUST		October 27	105,395
August 4	107,400	NOVEMBER	
August 11	107,284	November 3	105,488
August 18	107,050	November 10	105,433
August 25	105,642	November 17	105,371
SEPTEMBER		DECEMBER	
September 1	106,843	December 1	105,080
September 8*	56,716	December 8	105,000
September 15	106,612	December 15	104,462
September 22	106,376		
September 29	106,232		
		AVERAGE:	103,980

Tax Insider E-Newsletter (22 issued in the period)

*Due to a computer error the September 8th e-newsletter was only sent out to 56,716 subscribers.

WEBSITE CHANNEL

WWW.THETAXADVISER.COM

2016	PAGE IMPRESSIONS	USER SESSIONS	UNIQUE BROWSERS	UNIQUE BROWSER FREQUENCY	PAGE DURATION	USER SESSION DURATION
July	272,093	216,895	156,058	1.39	04:35	01:12
August	342,246	271,095	189,583	1.43	04:39	01:15
September	325,842	260,686	186,756	1.40	04:45	01:13
October	362,888	285,667	206,961	1.38	04:34	01:15
November	340,590	268,754	195,742	1.37	04:38	01:15
December	376,499	294,041	217,575	1.35	04:32	01:17
AVERAGE:	336,693	266,189	192,112	1.39	04:37	01:14

July – December 2016 data was provided by Google Analytics. All website activity is audited by BPA Worldwide.

WEBSITE GLOSSARY

Page Impressions: A Page Impression is recorded each time a page implanted with the JavaScript code (tag) is displayed in a browser window. This will occur whether the page is served directly from the web server, from a proxy, or from the browser's cache.

User Sessions: A single continuous set of activity attributable to a cookie'd browser resulting in one or more pulled text and/or graphics downloads from a site. A period of 30 minutes of inactivity will terminate the session.

Unique Browsers: An identified and unduplicated Cookie'd Browser that accesses Internet content or advertising during a measurement period.

Unique Browser Frequency: Unique Browser Frequency represents the average number of times a Unique Browser visits a site during a reporting period. This is calculated by dividing the total number of User Sessions by the number of Unique Browsers.

Page Duration: The average time spent viewing any page on a web site.

User Session Duration: The average time visitors remain on a site per session.

For info on how to obtain online ad campaign performance metrics across multiple sites, visit www.adicompli.com

ADDITIONAL DATA

GEOGRAPHIC DISTRIBUTION:

Geographic data for E-newsletter and Website are not reported at the media owner's option.

PUBLISHER'S AFFIDAVIT

We hereby make oath and say that all data set forth in this statement are true.

Kim Nilsen, Publisher
Karin DeMarco, Associate Publisher

(At least one of the above signatures must be that of an officer of the publishing company or its authorized representative.)

IMPORTANT NOTE:

This unaudited brand report has been checked against the previous audit report. It will be included in the annual audit made by BPA Worldwide.

Date signed	February 15, 2017
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County	Durham
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About BPA Worldwide:

A not-for-profit organization since 1931, BPA Worldwide is governed by a tripartite board comprised of media owners, advertising agencies and advertisers. Headquartered in Shelton, Connecticut, USA, BPA has the largest membership of any media-auditing organization in the world, spanning more than 30 countries. Globally, BPA audits media properties including consumer magazines, newspapers, web sites, events, email newsletters, databases, wireless, social media and other advertiser-supported media—as well as advertiser and agency members. Visit www.bpaww.com for the latest audit reports, membership information and publishing and advertising industry news.