

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.

American Institute of Certified
Public Accountants
220 Leigh Farm Road
Durham, NC 27707-8110
Tel. No.: 1-800-873-1677
advertisingsales@aicpa.org
www.aicpa.org/advertising

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. The magazine's website, TheTaxAdviser.com, features all of the in-depth reporting in the print magazine with over 300,000 unique browser sessions each month while The Tax Insider e-newsletter reaches thousands of 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.

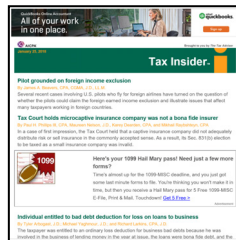
CHANNELS

**THE TAX ADVISER
MAGAZINE**



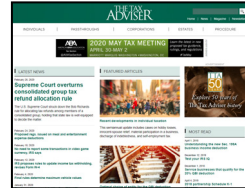
6 issues in the period
24,614 average circulation

**TAX INSIDER
E-NEWSLETTER**



23 issued in the period
52,914 average per occurrence

**THE TAX ADVISER
WEBSITE**



239,882 average users

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)	-	24,614	24,614
TAX INSIDER E-NEWSLETTER (23 issued in the period)	52,914	-	52,914
THE TAX ADVISER WEBSITE (Monthly Users with 468,376 average Pageviews)	239,882	-	239,882

FIELD SERVED

THE TAX ADVISER serves members of the AICPA Tax Section, tax professionals, 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	2,932
TOTAL	2,932

1. AVERAGE QUALIFIED CIRCULATION BREAKOUT FOR THE PERIOD

Qualified Circulation	Total Qualified		Qualified Non-Paid		Qualified Paid	
	Copies	Percent	Copies	Percent	Copies	Percent
Individual	24,614	100.0	-	-	24,614	100.0
Sponsored Individually Addressed	-	-	-	-	-	-
Membership Benefit	-	-	-	-	-	-
Multi-Copy Same Addressee	-	-	-	-	-	-
Single Copy Sales	-	-	-	-	-	-
TOTAL QUALIFIED CIRCULATION	24,614	100.0	-	-	24,614	100.0

2. QUALIFIED CIRCULATION BY ISSUES FOR PERIOD

2019 Issue	Qualified Non-Paid	Qualified Paid	Total Qualified
July	-	23,852	23,852
August	-	24,056	24,056
September	-	24,522	24,522
October	-	24,836	24,836
November	-	25,068	25,068
December	-	25,350	25,350

3a. BUSINESS/OCCUPATIONAL BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF DECEMBER 2019

This issue is 3.6% or 883 copies above the average of the other 5 issues reported in Paragraph 2.

Classification by Title	Total Qualified	Percent	Qualified Non-Paid	Qualified Paid
PUBLIC ACCOUNTING PRACTICE				
Partners, Principals and Staff members in Public Accounting Firms, including company copies	16,192	63.9	-	16,192
OTHER THAN PUBLIC PRACTICE:				
Directors, Presidents, Chief Executive Officers, Chief Operation Officers, Vice Presidents, Owners And Subscriptions In Company Name	2,739	10.8	-	2,739
Chief Financial Officers, Financial Officers, Treasurers, Controllers and Other Officers	920	3.6	-	920
General Managers, Office Managers, and Other Financial and Accounting Managers	2,346	9.3	-	2,346
Internal Auditors and staff in Accounting, Financial Reporting, Internal Auditing, IT, Tax, and other departments as well as Administrators	1,430	5.7	-	1,430
Federal, State, International and Municipal Govt Bureau and Agency Executives and Staff, including Military	137	0.5	-	137
Educational Institution Staff and Educators	264	1.0	-	264
Accounting Students	4	-	-	4
Lawyers and Legal Staff	16	0.1	-	16
Others Allied to the field	1,302	5.1	-	1,302
TOTAL QUALIFIED CIRCULATION	25,350	100.0	-	25,350

3b. QUALIFICATION SOURCE BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF DECEMBER 2019

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

AVERAGE ANNUAL AUDITED QUALIFIED CIRCULATION AND CURRENT UNAUDITED BRAND REPORTS

6-Month Period Ended:	Audited Data	Audited Data	Audited Data	Audited Data	Circulation Claim	Circulation Claim
	January – June 2017	July – December 2017	January – June 2018	July – December 2018	January – June 2019*	July – December 2019*
Total Audit Average Qualified:	23,334	24,300	23,462	23,611	24,332	24,614
Qualified Non-Paid:	-	-	-	-	-	-
Qualified Paid:	23,334	24,300	23,462	23,611	24,332	24,614
Post Expire Copies included in Total Qualified Circulation:	**NC	**NC	**NC	**NC	**NC	**NC
Average Annual Order Price:	\$39.48	\$33.72	\$35.47	\$35.76	\$38.23	\$36.66

*NOTE: January – December 2019 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 DECEMBER 2019*

State	Qualified Non-Paid	Qualified Paid	Total Qualified	Percent	State	Qualified Non-Paid	Qualified Paid	Total Qualified	Percent
Maine	-	90	90		Kentucky	-	245	245	
New Hampshire	-	118	118		Tennessee	-	406	406	
Vermont	-	67	67		Alabama	-	264	264	
Massachusetts	-	764	764		Mississippi	-	122	122	
Rhode Island	-	120	120		EAST SO. CENTRAL	-	1,037	1,037	4.1
Connecticut	-	412	412		Arkansas	-	126	126	
NEW ENGLAND	-	1,571	1,571	6.2	Louisiana	-	366	366	
New York	-	1,609	1,609		Oklahoma	-	262	262	
New Jersey	-	906	906		Texas	-	1,986	1,986	
Pennsylvania	-	834	834		WEST SO. CENTRAL	-	2,740	2,740	10.8
MIDDLE ATLANTIC	-	3,349	3,349	13.2	Montana	-	97	97	
Ohio	-	840	840		Idaho	-	115	115	
Indiana	-	401	401		Wyoming	-	46	46	
Illinois	-	1,092	1,092		Colorado	-	746	746	
Michigan	-	651	651		New Mexico	-	195	195	
Wisconsin	-	334	334		Arizona	-	413	413	
EAST NO. CENTRAL	-	3,318	3,318	13.1	Utah	-	191	191	
Minnesota	-	366	366		Nevada	-	222	222	
Iowa	-	214	214		MOUNTAIN	-	2,025	2,025	8.0
Missouri	-	385	385		Alaska	-	80	80	
North Dakota	-	45	45		Washington	-	924	924	
South Dakota	-	53	53		Oregon	-	478	478	
Nebraska	-	129	129		California	-	2,936	2,936	
Kansas	-	254	254		Hawaii	-	158	158	
WEST NO. CENTRAL	-	1,446	1,446	5.7	PACIFIC	-	4,576	4,576	18.1
Delaware	-	77	77		UNITED STATES	-	25,094	25,094	99.0
Maryland	-	638	638		U.S. Territories	-	51	51	
Washington, DC	-	81	81		Canada	-	99	99	
Virginia	-	783	783		Mexico	-	-	-	
West Virginia	-	90	90		Other International	-	101	101	
North Carolina	-	822	822		AP0/FPO	-	5	5	
South Carolina	-	305	305						
Georgia	-	836	836						
Florida	-	1,400	1,400						
SOUTH ATLANTIC	-	5,032	5,032	19.8					
					TOTAL QUALIFIED CIRCULATION	-	25,350	25,350	100.0

*See Additional Data

E-NEWSLETTER CHANNEL

2019	Tax Insider	2019	Tax Insider
JULY		OCTOBER	
July 11	52,591	October 3	52,156
July 18	52,526	October 10	52,134
July 25	52,457	October 17	52,124
AUGUST		October 24	52,851
August 1	52,400	October 31	52,994
August 8	52,367	NOVEMBER	
August 15	52,337	November 7	53,597
August 22	52,307	November 14	53,923
August 29	52,318	November 21	54,575
SEPTEMBER		DECEMBER	
September 5	52,298	December 5	54,448
September 12	52,259	December 12	54,983
September 19	52,220	December 19	54,981
September 26	52,182	AVERAGE:	52,914

Tax Insider (23 issued in the period)

WEBSITE CHANNEL

WWW.THETAXADVISER.COM

2019	Pageviews	Sessions	Users	Average Session Duration
July	459,178	365,171	238,747	1:15
August	476,751	379,195	241,267	1:15
September	517,139	418,131	265,865	1:10
October	512,023	405,954	267,205	1:09
November	388,432	300,560	207,948	1:14
December	456,737	312,724	218,260	1:20
AVERAGE:	468,376	363,622	239,882	1:13

July - December 2019 data was provided by Google Analytics. All website activity is audited by BPA Worldwide.

WEBSITE GLOSSARY

Pageviews: A Pageview 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.

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.

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

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

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

March 10, 2020

State

North Carolina

County

Durham

Received by BPA Worldwide

March 10, 2020

Type

BD

ID Number

T297B0D9

About BPA Worldwide

A not-for-profit organization since 1931 and headquartered in Shelton, Connecticut, USA, BPA has a global membership, spanning more than 20 countries. The organization conducts 2,500+ audits for media brands in print, online/digital and live events. In addition, the BPA-iCompli division verifies compliance to defined industry standards, provides technology assurance, and certifies organization's sustainability practices and reporting. BPA is supported by 4,000+ advertiser and agency members. The latest innovation to move the industry forward is the BPA Media Exchange, a brand-safe and audited cooperative marketplace which offers automated solutions for the buying and selling of digital advertising.