

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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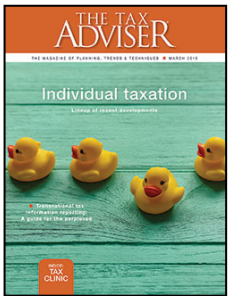
**THE TAX ADVISER** is an exclusive monthly publication providing vital content to help CPAs and tax professionals maintain their place as experts in the field. With 100% paid subscription and more than 20,000 loyal subscribers, readers are typically decision-makers, purchasers and influencers with access to potential buyers of financial products. The magazine's website, TheTaxAdviser.com, features all of the in-depth reporting in the print magazine with over 250,000 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.

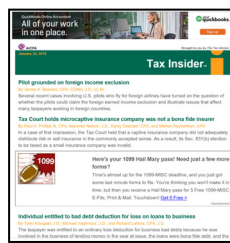
## CHANNELS

**THE TAX ADVISER MAGAZINE**



6 issues in the period  
23,462 average circulation

**TAX INSIDER E-NEWSLETTER**



24 issued in the period  
96,515 average per occurrence

**THE TAX ADVISER WEBSITE**



321,639 average users

## EXECUTIVE SUMMARY

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

	Non-Paid	Paid	Average
<b>THE TAX ADVISER MAGAZINE</b> (6 issues in the period)	-	23,462	23,462
<b>TAX INSIDER E-NEWSLETTER</b> (24 issued in the period)	96,515	-	96,515
<b>THE TAX ADVISER WEBSITE</b> (Monthly Users with 575,278 average Pageviews)	321,639	-	321,639

## FIELD SERVED

**THE TAX ADVISER** serves members of the Association of International Certified Professional 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	2,349
<b>TOTAL</b>	<b>2,349</b>

### 1. AVERAGE QUALIFIED CIRCULATION BREAKOUT FOR THE PERIOD

Qualified Circulation	Total Qualified		Qualified Non-Paid		Qualified Paid	
	Copies	Percent	Copies	Percent	Copies	Percent
Individual	23,462	100.0	-	-	23,462	100.0
Sponsored Individually Addressed	-	-	-	-	-	-
Membership Benefit	-	-	-	-	-	-
Multi-Copy Same Addressee	-	-	-	-	-	-
Single Copy Sales	-	-	-	-	-	-
<b>TOTAL QUALIFIED CIRCULATION</b>	<b>23,462</b>	<b>100.0</b>	<b>-</b>	<b>-</b>	<b>23,462</b>	<b>100.0</b>

### 2. QUALIFIED CIRCULATION BY ISSUES FOR PERIOD

2018 Issue	Qualified Non-Paid	Qualified Paid	Total Qualified
January	-	24,755	24,755
February	-	25,061	25,061
March	-	22,542	22,542
April	-	22,815	22,815
May	-	22,891	22,891
June	-	22,706	22,706

### 3a. BUSINESS/OCCUPATIONAL BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF MAY 2018

This issue is 2.9% or 685 copies below the average of the other 5 issues reported in Paragraph 2.

Classification by Title	Total Qualified	Percent	Qualified Non-Paid	Qualified Paid
<b>PUBLIC ACCOUNTING PRACTICE</b>				
Partners, Principals and Staff members in Public Accounting Firms, including company copies	16,279	71.1	-	16,279
<b>OTHER THAN PUBLIC PRACTICE:</b>				
Directors, Presidents, Chief Executive Officers, Chief Operation Officers, Vice Presidents, Owners And Subscriptions In Company Name	1,028	4.5	-	1,028
Chief Financial Officers, Financial Officers, Treasurers, Controllers and Other Officers	822	3.6	-	822
General Managers, Office Managers, and Other Financial and Accounting Managers	1,304	5.7	-	1,304
Internal Auditors and staff in Accounting, Financial Reporting, Internal Auditing, IT, Tax, and other departments as well as Administrators	1,367	6.0	-	1,367
Federal, State, International and Municipal Govt Bureau and Agency Executives and Staff, including Military	162	0.7	-	162
Educational Institution Staff and Educators	259	1.1	-	259
Accounting Students	2	-	-	2
Lawyers and Legal Staff	152	0.7	-	152
Others Allied to the field	1,516	6.6	-	1,516
<b>TOTAL QUALIFIED CIRCULATION</b>	<b>22,891</b>	<b>100.0</b>	<b>-</b>	<b>22,891</b>

### 3b. QUALIFICATION SOURCE BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF MAY 2018

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	Audited Data	Audited Data	Audited Data	Circulation Claim
	July – December 2015	January – June 2016	July – December 2016	January – June 2017	July – December 2017	January – June 2018*
Total Audit Average Qualified:	22,334	22,112	23,762	23,334	24,300	23,462
Qualified Non-Paid:	-	-	-	-	-	-
Qualified Paid:	22,334	22,112	23,762	23,334	24,300	23,462
Post Expire Copies included in Total Qualified Circulation:	**NC	**NC	**NC	**NC	**NC	**NC
Average Annual Order Price:	\$36.82	\$38.52	\$35.03	\$39.48	\$33.72	\$35.47

\*NOTE: January – June 2018 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 MAY 2018\***

State	Qualified Non-Paid	Qualified Paid	Total Qualified	Percent	State	Qualified Non-Paid	Qualified Paid	Total Qualified	Percent
Maine	-	86	86		Kentucky	-	213	213	
New Hampshire	-	113	113		Tennessee	-	397	397	
Vermont	-	67	67		Alabama	-	252	252	
Massachusetts	-	749	749		Mississippi	-	112	112	
Rhode Island	-	109	109		<b>EAST SO. CENTRAL</b>	-	974	974	4.3
Connecticut	-	406	406		Arkansas	-	124	124	
<b>NEW ENGLAND</b>	-	1,530	1,530	6.7	Louisiana	-	351	351	
New York	-	1,572	1,572		Oklahoma	-	246	246	
New Jersey	-	922	922		Texas	-	1,693	1,693	
Pennsylvania	-	837	837		<b>WEST SO. CENTRAL</b>	-	2,414	2,414	10.5
<b>MIDDLE ATLANTIC</b>	-	3,331	3,331	14.6	Montana	-	93	93	
Ohio	-	775	775		Idaho	-	109	109	
Indiana	-	363	363		Wyoming	-	45	45	
Illinois	-	1,107	1,107		Colorado	-	621	621	
Michigan	-	656	656		New Mexico	-	137	137	
Wisconsin	-	327	327		Arizona	-	364	364	
<b>EAST NO. CENTRAL</b>	-	3,228	3,228	14.1	Utah	-	181	181	
Minnesota	-	336	336		Nevada	-	192	192	
Iowa	-	204	204		<b>MOUNTAIN</b>	-	1,742	1,742	7.6
Missouri	-	375	375		Alaska	-	59	59	
North Dakota	-	45	45		Washington	-	523	523	
South Dakota	-	53	53		Oregon	-	315	315	
Nebraska	-	119	119		California	-	2,354	2,354	
Kansas	-	223	223		Hawaii	-	146	146	
<b>WEST NO. CENTRAL</b>	-	1,355	1,355	5.9	<b>PACIFIC</b>	-	3,397	3,397	14.8
Delaware	-	72	72		<b>UNITED STATES</b>	-	22,666	22,666	99.0
Maryland	-	603	603		U.S. Territories	-	43	43	
Washington, DC	-	75	75		Canada	-	93	93	
Virginia	-	765	765		Mexico	-	-	-	
West Virginia	-	90	90		Other International	-	87	87	
North Carolina	-	717	717		APO/FPO	-	2	2	
South Carolina	-	276	276						
Georgia	-	749	749		<b>TOTAL QUALIFIED CIRCULATION</b>	-	22,891	22,891	100.0
Florida	-	1,348	1,348						
<b>SOUTH ATLANTIC</b>	-	4,695	4,695	20.5					

\*See Additional Data

**E-NEWSLETTER CHANNEL**

2018	Tax Insider	2018	Tax Insider
<b>JANUARY</b>		<b>APRIL</b>	
January 4	99,037	April 5	97,765
January 11	99,015	April 12	97,983
January 18	98,970	<b>MAY</b>	
January 25	98,978	May 3	94,704
<b>FEBRUARY</b>		May 10	94,413
February 1	98,928	May 17	95,071
February 8	98,834	May 24	94,293
February 15	98,763	May 31	93,776
February 22	98,634	<b>JUNE</b>	
<b>MARCH</b>		June 7	92,127
March 1	98,551	June 14	91,352
March 8	98,426	June 21	91,073
March 15	98,377	June 28	90,714
March 22	98,340		
March 29	98,245	<b>AVERAGE:</b>	<b>96,515</b>

Tax Insider (24 issued in the period)

## WEBSITE CHANNEL

WWW.THETAXADVISER.COM

2018	Pageviews	Sessions	Users	Average Session Duration
January	579,637	454,138	322,982	1:19
February	557,853	453,395	316,746	1:12
March	714,751	587,633	404,253	1:08
April	648,844	525,431	374,773	1:07
May	485,185	380,783	261,166	1:18
June	465,400	365,075	249,916	1:20
<b>AVERAGE:</b>	<b>575,278</b>	<b>461,075</b>	<b>321,639</b>	<b>1:14</b>

January - June 2018 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

August 1, 2018

State

North Carolina

County

Durham

Received by BPA Worldwide

August 1, 2018

Type

BD

ID Number

T297B0J8

#### 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](http://www.bpaww.com) for the latest audit reports, membership information and publishing and advertising industry news.