

NORTHEAST INVESTMENT MANAGEMENT, INC.
INVESTMENT ADVISORS AND TRUSTEES
24 FEDERAL STREET, 9TH FLOOR
BOSTON, MASSACHUSETTS 02110
(617) 523-3588 Phone
(617) 523-5412 Facsimile
www.northeastinvest.com

Firm Brochure Supplement
(Part 2B of Form ADV)
February 19, 2026

This brochure supplement provides information about Nancy M. Mulligan that supplements Northeast Investment Management, Inc.'s Firm Brochure. You should have received a copy of the Firm Brochure. If you did not receive the Firm Brochure or have any questions about the contents of this Brochure Supplement, please contact us at (617) 523-3588 or rmanoogian@northeastinvest.com.

Additional information about Ms. Mulligan is available on the SEC's website at www.adviserinfo.sec.gov.

Education Background and Business Experience

Ms. Mulligan was born August 27, 1967. She received a B.A. degree from Fairfield University in 1989 and an M.A. degree from Boston College in 1993.

Nancy is a shareholder and Managing Director of the firm. She serves as a Portfolio Manager, Investment Advisor Representative and Trustee, managing assets for individuals, families and endowments. Nancy holds the CERTIFIED FINANCIAL PLANNER™ and the Certified Trust and Fiduciary Advisor designations.

Taking a holistic approach to wealth management, she helps individuals and families define their financial and investment goals and implements strategies to meet these goals, often in collaboration with their attorneys, accountants or other trusted advisors. Nancy has over 20 years of wealth management experience. Prior to joining Northeast, she worked at Wellington Management Company and began her business career with Chase Private Banking.

Nancy lives in Boston with her family and has been with Northeast since 1999.

Disciplinary Information

Ms. Mulligan has no legal or disciplinary events that could be material to a client's evaluation of her or Northeast Investment Management, Inc.

Other Business Activities

Ms. Mulligan is not engaged in any other investment-related business activity.

Additional Compensation

Ms. Mulligan does not receive an economic benefit from any person or entity in connection with providing investment advice to clients other than Northeast Investment Management, Inc.

Supervision

Ms. Mulligan is a shareholder of Northeast Investment Management, Inc. and reports to the Board of Directors of which she is a member. Her investment recommendations are overseen by the Investment Committee and are subject to review by the Chief Compliance Officer, Richard G. Manoogian. Mr. Manoogian can be reached directly by calling the telephone number on the cover of this brochure supplement.

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This brochure supplement provides information about John F. Francini, Jr. that supplements Northeast Investment Management, Inc.'s Firm Brochure. You should have received a copy of the Firm Brochure. If you did not receive the Firm Brochure or have any questions about the contents of this Brochure Supplement, please contact us at (617) 523-3588 or rmanoogian@northeastinvest.com.

Additional information about Mr. Francini is available on the SEC's website at www.adviserinfo.sec.gov.

Education Background and Business Experience

Mr. Francini was born April 27, 1968. He received a B.A. degree from Trinity College in 1991. He is also a graduate of the New England School of Banking at Williams College.

John is a shareholder and Managing Director of the firm. He serves as a Portfolio Manager, Investment Advisor Representative and Trustee for family relationships, often among multiple generations. John is a CFA® charterholder and is a member of the CFA Institute and the CFA Society Boston.

As Chair of the firm's Investment Committee, John oversees all research and security analysis among our twelve-person team. He brings both macro and sector expertise to the firm's portfolio managers. Prior to joining Northeast, he worked for eight years as a securities analyst and portfolio manager at Rice, Heard & Bigelow, Inc., a private trust company. In addition, John was an equities trader for Pershing Trading Company on the floor of the Boston Stock Exchange and a financial advisor at Prudential Securities.

John lives in Concord, Massachusetts with his family and has been with Northeast since 2003.

Disciplinary Information

Mr. Francini has no legal or disciplinary events that could be material to a client's evaluation of him or Northeast Investment Management, Inc.

Other Business Activities

Mr. Francini is not engaged in any other investment-related business activity.

Additional Compensation

Mr. Francini does not receive an economic benefit from any person or entity in connection with providing investment advice to clients other than Northeast Investment Management, Inc.

Supervision

Mr. Francini is a shareholder of Northeast Investment Management, Inc. and reports to the Board of Directors of which he is a member. His investment recommendations are overseen by the Investment Committee and are subject to review by the Chief Compliance Officer, Richard G. Manoogian. Mr. Manoogian can be reached directly by calling the telephone number on the cover of this brochure supplement.

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This brochure supplement provides information about Justin E. Oates that supplements Northeast Investment Management, Inc.'s Firm Brochure. You should have received a copy of the Firm Brochure. If you did not receive the Firm Brochure or have any questions about the contents of this Brochure Supplement, please contact us at (617) 523-3588 or rmanoogian@northeastinvest.com.

Additional information about Mr. Oates is available on the SEC's website at www.adviserinfo.sec.gov.

Education Background and Business Experience

Mr. Oates was born September 17, 1979. He received a B.A. degree from Cornell University in 2002 and an M.B.A. from Babson College in 2007.

Justin is a shareholder and Managing Director of the firm. He serves as a Portfolio Manager, Investment Advisor Representative and Trustee on many relationships, providing professional guidance to clients and their families. Justin holds the CERTIFIED FINANCIAL PLANNER™ designation.

He is responsible for working closely with other firm leadership to oversee the firm's strategic plan and regarding all aspects of investment management and client relations. Justin helps high net worth clients define their investment goals and implement strategies to meet them. Justin has over 16 years of varied wealth management and financial services experience. Prior to joining Northeast, he was an Assistant Vice President at the Brown Brothers Harriman & Co. Boston office, in their Private Banking and Wealth Management Division.

Justin lives in Brookline, Massachusetts, with his family and has been with Northeast since 2011.

Disciplinary Information

Mr. Oates has no legal or disciplinary events that could be material to a client's evaluation of him or Northeast Investment Management, Inc.

Other Business Activities

Mr. Oates is not engaged in any other investment-related business activity.

Additional Compensation

Mr. Oates does not receive an economic benefit from any person or entity in connection with providing investment advice to clients other than Northeast Investment Management, Inc.

Supervision

Mr. Oates is a shareholder of Northeast Investment Management, Inc. and reports to the Board of Directors of which he is a member. His investment recommendations are overseen by the Investment Committee and are subject to review by the Chief Compliance Officer, Richard G. Manoogian. Mr. Oates and Mr. Manoogian can be reached directly by calling the telephone number on the cover of this brochure supplement.

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This brochure supplement provides information about John R. Lawrie, Jr. that supplements Northeast Investment Management, Inc.'s Firm Brochure. You should have received a copy of the Firm Brochure. If you did not receive the Firm Brochure or have any questions about the contents of this Brochure Supplement, please contact us at (617) 523-3588 or rmanoogian@northeastinvest.com.

Additional information about Mr. Lawrie is available on the SEC's website at www.adviserinfo.sec.gov.

Education Background and Business Experience

Mr. Lawrie was born August 4, 1984. He received an A.B. from Bowdoin College in 2007.

John is a shareholder and Managing Director of the firm. He serves as a Portfolio Manager, Investment Advisor Representative and Trustee. John is a CFA® charterholder and is a member of the CFA Institute and the CFA Society Boston. He also holds the Certified Trust and Fiduciary Advisor designation.

Complimenting his investment management role, John is responsible for analyzing macroeconomic trends and sector-specific factors in order to provide guidance to other portfolio managers and their clients. Given his background, John will often serve as a trustee for many of his clients, ensuring a prudent administration of a family's wealth and its transfer to future generations. John has over a dozen years of professional wealth management experience serving the clients of Northeast. Prior to his current role, he served as the firm's Research Analyst and head trader and was a Client Relationship Manager.

John lives in Walpole, Massachusetts with his family and has been with Northeast since 2007.

Disciplinary Information

Mr. Lawrie has no legal or disciplinary events that could be material to a client's evaluation of him or Northeast Investment Management, Inc.

Other Business Activities

Mr. Lawrie is not engaged in any other investment-related business activity.

Additional Compensation

Mr. Lawrie does not receive an economic benefit from any person or entity in connection with providing investment advice to clients other than Northeast Investment Management, Inc.

Supervision

Mr. Lawrie is a shareholder of Northeast Investment Management, Inc. and reports to the Board of Directors of which he is a member. His investment recommendations are overseen by the Investment Committee and are subject to review by the Chief Compliance Officer, Richard G. Manoogian. Mr. Lawrie and Mr. Manoogian can be reached directly by calling the telephone number on the cover of this brochure supplement.

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This brochure supplement provides information about Robert M. Kane that supplements Northeast Investment Management, Inc.'s Firm Brochure. You should have received a copy of the Firm Brochure. If you did not receive the Firm Brochure or have any questions about the contents of this Brochure Supplement, please contact us at (617) 523-3588 or rmanoogian@northeastinvest.com.

Additional information about Mr. Kane is available on the SEC's website at www.adviserinfo.sec.gov.

Education Background and Business Experience

Mr. Kane was born April 14, 1975. He received a B.A. degree from Trinity College in 1998.

Rob is a Portfolio Manager, Investment Advisor Representative and Trustee. Rob holds the CERTIFIED FINANCIAL PLANNER™ and the Certified Trust and Fiduciary Advisor designations.

Rob works with clients to build optimal savings and spending strategies to complement their full financial plan. He also serves as a securities analyst as part of the Investment Committee. In addition to his client-facing roles, Rob serves as the firm's Chief Information Officer, coordinating and overseeing the essential data infrastructure on which Northeast operates. Rob has over twenty years of financial services experience, previously working in IRA services and accounting. Prior to joining Northeast, he worked at Boston Financial Data Services.

Rob lives in Quincy, Massachusetts with his family and has been with Northeast since 2000.

Disciplinary Information

Mr. Kane has no legal or disciplinary events that could be material to a client's evaluation of him or Northeast Investment Management, Inc.

Other Business Activities

Mr. Kane is not engaged in any other investment-related business activity.

Additional Compensation

Mr. Kane does not receive an economic benefit from any person or entity in connection with providing investment advice to clients other than Northeast Investment Management, Inc.

Supervision

Mr. Kane reports to John F. Francini, Jr. His investment recommendations are overseen by the Investment Committee and are subject to review by the Chief Compliance Officer, Richard G. Manoogian. Mr. Manoogian can be reached directly by calling the telephone number on the cover of this brochure supplement.

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This brochure supplement provides information about Daniel Costa that supplements Northeast Investment Management, Inc.'s Firm Brochure. You should have received a copy of the Firm Brochure. If you did not receive the Firm Brochure or have any questions about the contents of this Brochure Supplement, please contact us at (617) 523-3588 or rmanoogian@northeastinvest.com.

Additional information about Mr. Costa is available on the SEC's website at www.adviserinfo.sec.gov.

Education Background and Business Experience

Mr. Costa was born May 15, 1967. He received a B.A. degree from Northeastern University, B.A. in 1991.

Dan is the firm's Tax Manager. In this role, he provides individual and fiduciary tax services as well as tax planning for clients. In addition, Dan also serves as an Investment Advisor Representative and Trustee. Dan holds the CERTIFIED FINANCIAL PLANNER™ designation and serves as an Enrolled Agent.

Prior to joining Northeast, he worked as a tax advisor at Rice, Heard & Bigelow, Inc., a private trust company. Before this, he was an income tax specialist at State Street Bank and Trust Company.

Dan lives in Stoneham, Massachusetts with his family and has been with Northeast since 2003.

Disciplinary Information

Mr. Costa has no legal or disciplinary events that could be material to a client's evaluation of him or Northeast Investment Management, Inc.

Other Business Activities

Mr. Costa is not engaged in any other investment-related business activity.

Additional Compensation

Mr. Costa does not receive an economic benefit from any person or entity in connection with providing investment advice to clients other than Northeast Investment Management, Inc.

Supervision

Mr. Costa reports to Mr. Manoogian. His investment recommendations are overseen by the Investment Committee and are subject to review by the Chief Compliance Officer, Richard G. Manoogian. Mr. Manoogian can be reached by calling the telephone number on the cover of this brochure supplement.

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This brochure supplement provides information about James W. Murphy that supplements Northeast Investment Management, Inc.'s Firm Brochure. You should have received a copy of the Firm Brochure. If you did not receive the Firm Brochure or have any questions about the contents of this Brochure Supplement, please contact us at (617) 523-3588 or rmanoogian@northeastinvest.com.

Additional information about Mr. Murphy is available on the SEC's website at www.adviserinfo.sec.gov.

Education Background and Business Experience

Mr. Murphy was born September 1, 1980. He received a B.A. degree from Boston College in 2002 and his J.D from Suffolk University Law School in 2006.

James is the firm's Chief Fiduciary Officer and has oversight and implementation responsibility for all aspects of trust administration. James holds the CERTIFIED FINANCIAL PLANNER™ and the Accredited Estate Planner® designations. He is a member of the Boston Estate Planning Council, the Essex County Estate Planning Council and the Financial Planning Association of Massachusetts.

As Chief Fiduciary Officer, James' responsibilities include governance over trust acceptance, documentation, reviews and adherence to the terms of trust documents. James also works closely with the firm's portfolio managers and clients in reviewing their estate plans to ensure that their wishes and goals are being met. James has over 14 years of wealth management experience, including serving as the Regional Fiduciary Wealth Manager in BNY Mellon Wealth Management's Boston Office. Prior to BNY Mellon, James was a Trust Administrator at Choate, Hall & Stewart LLP and an associate at the Boston law firm of Pabian & Russell, LLC.

James lives in Beverly, Massachusetts with his family and has been with Northeast since 2019.

Disciplinary Information

Mr. Murphy has no legal or disciplinary events that could be material to a client's evaluation of him or Northeast Investment Management, Inc.

Other Business Activities

Mr. Murphy is not engaged in any other investment-related business activity.

Additional Compensation

Mr. Murphy does not receive an economic benefit from any person or entity in connection with providing investment advice to clients other than Northeast Investment Management, Inc.

Supervision

Mr. Murphy reports to Nancy M. Mulligan. His investment recommendations are overseen by the Investment Committee and are subject to review by the Chief Compliance Officer, Richard G. Manoogian. Mr. Manoogian can be reached by calling the telephone number on the cover of this brochure supplement.

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This brochure supplement provides information about Christopher P. Harris that supplements Northeast Investment Management, Inc.'s Firm Brochure. You should have received a copy of the Firm Brochure. If you did not receive the Firm Brochure or have any questions about the contents of this Brochure Supplement, please contact us at (617) 523-3588 or rmanoogian@northeastinvest.com.

Additional information about Mr. Harris is available on the SEC's website at www.adviserinfo.sec.gov.

Education Background and Business Experience

Mr. Harris was born October 21, 1974. He received a B.A. degree from the University of Rhode Island in 1997 and an MPAc from Rhode Island College in 2004.

Chris is a Tax Manager providing individual, fiduciary and gift tax preparation services. In addition, he offers tax consultation and planning services for the Portfolio Managers and clients of the firm. Chris holds the CERTIFIED FINANCIAL PLANNER™ designation and serves as an Enrolled Agent.

Chris brings over 20 years of tax experience to our clients, including serving as a Tax Advisor at Loring Wolcott & Coolidge, a private trust company. Prior to Loring Wolcott & Coolidge, Chris was a Tax Director with CBIZ Tofias, a national tax and advisory service firm. He was also a Tax Manager at Choate, Hall & Stewart LLP, a private law firm.

Chris lives in Smithfield, Rhode Island with his family and has been with Northeast since 2018.

Disciplinary Information

Mr. Harris has no legal or disciplinary events that could be material to a client's evaluation of him or Northeast Investment Management, Inc.

Other Business Activities

Mr. Harris is not engaged in any other investment-related business activity.

Additional Compensation

Mr. Harris does not receive an economic benefit from any person or entity in connection with providing investment advice to clients other than Northeast Investment Management, Inc.

Supervision

Mr. Harris reports to Daniel Costa. His investment recommendations are overseen by the Investment Committee and are subject to review by the Chief Compliance Officer, Richard G. Manoogian. Mr. Manoogian can be reached by calling the telephone number on the cover of this brochure supplement.

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This brochure supplement provides information about Jared L. Ginnetty that supplements Northeast Investment Management, Inc.'s Firm Brochure. You should have received a copy of the Firm Brochure. If you did not receive the Firm Brochure or have any questions about the contents of this Brochure Supplement, please contact us at (617) 523-3588 or rmanoogian@northeastinvest.com.

Additional information about Mr. Ginnetty is available on the SEC's website at www.adviserinfo.sec.gov.

Education Background and Business Experience

Mr. Ginnetty was born September 15, 1994. He received a B.A. degree from Dartmouth College in 2017.

Jared is a Research Analyst. As a member of the firm's Investment Committee, he is responsible for research and analysis of various sectors and fund holdings. Jared is a CFA® charterholder and is a member of the CFA Institute and the CFA Society Boston.

Jared serves as a trader for the firm where he manages all client trade orders from completion to settlement, while monitoring the process to ensure best execution. He also assists in the oversight of data retention, organization and maintenance. Prior to joining Northeast, Jared worked as an analyst at Duff & Phelps in business valuation services.

Jared lives in Boston, Massachusetts and has been with Northeast since 2017.

Disciplinary Information

Mr. Ginnetty has no legal or disciplinary events that could be material to a client's evaluation of him or Northeast Investment Management, Inc.

Other Business Activities

Mr. Ginnetty is not engaged in any other investment-related business activity.

Additional Compensation

Mr. Ginnetty does not receive an economic benefit from any person or entity in connection with providing investment advice to clients other than Northeast Investment Management, Inc.

Supervision

Mr. Ginnetty reports to John R. Lawrie, Jr. His investment recommendations are overseen by the Investment Committee and are subject to review by the Chief Compliance Officer, Richard G. Manoogian. Mr. Manoogian can be reached by calling the telephone number on the cover of this brochure supplement.

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This brochure supplement provides information about Colin P. Molloy that supplements Northeast Investment Management, Inc.'s Firm Brochure. You should have received a copy of the Firm Brochure. If you did not receive the Firm Brochure or have any questions about the contents of this Brochure Supplement, please contact us at (617) 523-3588 or rmanoogian@northeastinvest.com.

Additional information about Mr. Molloy is available on the SEC's website at www.adviserinfo.sec.gov.

Education Background and Business Experience

Mr. Molloy was born August 22, 1996. He received a B.A. degree from Union College in 2019.

Colin is a Portfolio Analyst servicing clients by providing direct support to the Portfolio Managers. He prepares reports and provides analysis for client meetings and requests. He administers, monitors and troubleshoots accounts on a regular basis and assists in reviewing investments and rebalancing portfolios alongside the Portfolio Manager. As a member of the firm's Investment Committee, he is responsible for research and analysis of various sectors and fund holdings. Colin is a CFA® charterholder and is a member of the CFA Institute and the CFA Society Boston.

Prior to his current duties, Colin was a Data Associate responsible for client onboarding, data retention, and data reconciliation. Before joining the firm, he worked for Northwestern Mutual. There he earned his life and health insurance producer's licenses and coordinated with Wealth Management Advisors to service insurance-based products.

Colin lives in Beacon Hill, Massachusetts and has been with Northeast since 2020.

Disciplinary Information

Mr. Molloy has no legal or disciplinary events that could be material to a client's evaluation of him or Northeast Investment Management, Inc.

Other Business Activities

Mr. Molloy is not engaged in any other investment-related business activity.

Additional Compensation

Mr. Molloy does not receive an economic benefit from any person or entity in connection with providing investment advice to clients other than Northeast Investment Management, Inc.

Supervision

Mr. Molloy reports to John F. Francini, Jr. His investment recommendations are overseen by the Investment Committee and are subject to review by the Chief Compliance Officer, Richard G. Manoogian. Mr. Manoogian can be reached by calling the telephone number on the cover of this brochure supplement.

Professional Designation Qualifications

Chartered Financial Analyst ®

The CFA® charter is a professional designation awarded by the CFA Institute. Designation indicates that the charterholder has attained a broad-based curriculum of investment principals with professional conduct requirements.

To earn a CFA® charter, candidates must first have either a bachelor's degree, or have four years of qualified work experience or have a combination of work and college experience that totals at least four years. Additionally, candidates must become a member of CFA Institute, pledge to adhere to the CFA Institute Code of Ethics and Standards of Professional Conduct on an annual basis, apply for membership to a local CFA® member society and complete the CFA Program.

The CFA Program is organized into three levels, each culminating in a six-hour exam. Completing the Program takes most candidates between two and five years. The program reflects a broad range of topics developed and continuously updated by active practitioners to ensure that charterholders possess knowledge grounded in the real world of today's global investment industry. Topics include ethical and professional standards, quantitative methods, economics, financial reporting and analysis, corporate finance, equity investments, fixed income, derivatives, alternative investments and portfolio management and wealth planning.

CERTIFIED FINANCIAL PLANNER™

The CFP® certification process, administered by CFP Board, identifies to the public that those individuals who have been authorized to use the CFP® certification marks in the U.S. have met rigorous professional standards and have agreed to adhere to the principles of integrity, objectivity, competence, fairness, confidentiality, professionalism and diligence when dealing with clients.

To become certified, applicants are required to meet certification requirements in education, examination, experience and ethics. Candidates for certification must have a bachelor's degree (or higher), or its equivalent, in any discipline, from an accredited college or university in order to obtain CFP® certification. The CFP Board requires that certificants have experience in the financial planning process. Three years of full-time relevant personal financial planning experience is required. Certificants must also disclose whether they have been a party (or involved) in any criminal, civil, governmental, or self-regulatory agency proceeding or inquiry.

CFP® Certificants must complete an advanced college-level course of study addressing the financial planning areas that CFP Board's studies have determined as necessary for the competent and professional delivery of financial planning services. Additionally, certificants must complete the continuing education (CE) requirement every two years.

Certified Trust and Fiduciary Advisor ®

The CTFA® designation, awarded by the American Bankers Association, demonstrates competency and a commitment to excellence and professionalism in all areas relating to trust and estate planning, fiduciary law and fiduciary asset management. The CTFA® is the premier designation for trust officers and trust professionals. With particular emphasis placed on ethics and commitment to clients, the CTFA® has earned a distinguished reputation backed by security and stewardship. The CTFA® examination is a four (4) hour examination containing 200 questions on relevant subject matter and must be passed as a prerequisite for CTFA® certification. Candidates must meet one of the following requirements: Three years of wealth management experience plus the completion of one of a select group of management training programs; five years of personal trust experience and a bachelor's degree; or 10 years of personal trust experience.

Accredited Estate Planner ®

The AEP® designation is a graduate level, multi-disciplinary specialization in estate planning, obtained in addition to already recognized professional credentials within the various disciplines of estate planning. The AEP® designation is available to actively practicing attorneys and Certified Public Accountants; or those currently designated as a Chartered Life Underwriter (CLU®); Chartered Financial Consultant (ChFC®); Certified Financial Planner (CFP®); Chartered Financial Analyst (CFA); Certified Private Wealth Advisor (CPWA®); Chartered Advisor in Philanthropy (CAP®); Certified Specialist in Planned Giving (CSPG); or Certified Trust & Financial Advisor (CTFA®). It is awarded by the National Association of Estate Planners & Councils to recognize estate planning professionals who meet stringent requirements of experience, knowledge, education, professional reputation, and character. An AEP® designee must embrace the team concept of estate planning and adhere to the NAEPC Code of Ethics as well as participate in an annual renewal and recertification process.

Enrolled Agent (EA)

An Enrolled Agent is a federally-authorized tax practitioner who has technical expertise in the field of taxation and who is empowered by the U.S. Department of the Treasury to represent taxpayers before all administrative levels of the Internal Revenue Service for audits, collections, and appeals. “Enrolled” means to be licensed to practice by the federal government, and “Agent” means authorized to appear in the place of the taxpayer at the IRS. Only Enrolled Agents, attorneys, and CPAs may represent taxpayers before the IRS.

Enrolled Agents advise, represent, and prepare tax returns for individuals, partnerships, corporations, estates, trusts, and any entities with tax-reporting requirements. Only Enrolled Agents are required to demonstrate to the IRS their competence in matters of taxation before they may represent a taxpayer before the IRS. Unlike attorneys and CPAs, all Enrolled Agents specialize in taxation. Enrolled Agents are the only taxpayer representatives who receive their right to practice from the U.S. government (CPAs and attorneys are licensed by the states).

An Enrolled Agent license is earned by either (1) passing a comprehensive examination which covers all aspects of the tax code, or (2) having worked at the IRS for five years in a position which regularly interpreted and applied the tax code and its regulations. All candidates are subjected to a rigorous background check conducted by the IRS. In addition, the IRS requires Enrolled Agents to complete 72 hours of continuing professional education, reported every three years, to maintain their Enrolled Agent status. NAEA members are obligated to complete 90 hours per three year reporting period. Enrolled Agents are required to abide by the provisions of the Department of Treasury’s Circular 230, which provides the regulations governing the practice of Enrolled Agents before the IRS. NAEA members are also bound by a Code of Ethics and Rules of Professional Conduct of the Association.