

CERTIFICATE OF Participation

THIS CERTIFICATE IS AWARDED TO

Ena Gen T. Tripoli

for actively participating in our Webinar entitled: "Select Tax Issues Needing Academic or Practical Consensus" held on April 3, 2022, via REO CPA Facebook Page.

Given this 3rd day of April, 2022.

REX B. BANGGAWAN, CPA, MBA

President & Chairman REAL EXCELLENCE ONLINE



CERTIFICATE OF Participation

THIS CERTIFICATE IS AWARDED TO

Ena Gen T. Tripoli

for actively participating in our Webinar on Intermediate Accounting (FAR) entitled: "Receivables" held on April 30, 2022, via REO CPA Review Facebook Page live.

Given this 30th day of April, Two Thousand Twenty Two.

VHINSON JAY GARCIA, CPA

SPEAKER REO REVIEWER (FAR) REX B. BANGGAWAN, CPA, MBA

PRESIDENT & CHAIRMAN REAL EXCELLENCE ONLINE



CERTIFICATE OF ATTENDANCE

This certificate is awarded to

Ena Gen T. Tripoli

for actively participating in our webinar entitled **Forex Transactions**, **Derivatives & Hedging** held on March 8, 2024

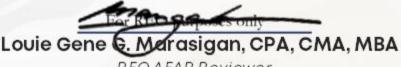
Given this 8th day of March, 2024.

Rex B. Banggawan, CPA, MBA

President, Real Excellence Online







REO AFAR Reviewer



CERTIFICATE OF ATTENDANCE

This certificate is awarded to

Ena Gen T. Tripoli

for actively participating in our webinar entitled **"Partnership Dissolution"** held on March 9, 2024.

Given this 9th day of March, 2024.

Rex B. Banggawan, CPA, MBA

President, Real Excellence Online

CPA

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Alger Tang, CPA, MSA

REO AFAR Reviewer



CERTIFICATE OF ATTENDANCE

This certificate is awarded to

Ena Gen T. Tripoli

for actively participating in our webinar entitled **"Partnership Liquidation"** held on March 10, 2024.

Given this 10th day of March, 2024.

Rex B. Banggawan, CPA, MBA

President, Real Excellence Online





Mark Alyson Ngina, CPA, CMA

REO AFAR Reviewer



PHILIPPINE ASSOCIATION OF CERTIFIED TAX TECHNICIANS, INC.

4F Anelle Bldg., Biak na Bato St., Brgy. Tabuco, Naga City; 2 0917 7110698; 054 881-1877

CERTIFICATE OF ATTENDANCE

This is to certify that

ENA GEN T. TRIPOLI

had attended the ONLINE SEMINAR on Tax Updates and Tax Practice from March 7-25, 2022, sponsored by the Philippine Association of Certified Tax Technicians (PACTT), Inc., consisting of the following topics and number of hours:

Date	Торіс	Duration (hrs)
Mar 7	ESTATE TAX: CONJUGAL PARTNERSHIP OF GAINS	2.0
8	ESTATE TAX: ABSOLUTE COMMUNITY OF PROPERTY REGIME	2.0
9	ESTATE TAX: ORDINARY DEDUCTIONS FROM GROSS ESTATE	2.0
10	ESTATE TAX: SPECIAL & VANISHING DEDUCTIONS FROM GROSS ESTATE	2.0
11	ESTATE TAX AMNESTY	2.0
14	DONOR'S TAX	2.0
15	OTHER PERCENTAGE TAXES (OPT)	2.0
16	INCOME TAXATION: INDIVIDUAL TAXPAYERS	2.0

Date	Торіс	Duration (hrs)
Mar 17	INCOME TAXATION: CORPORATE TAXPAYERS	2.0
18	INCOME TAXATION: INCLUSIONS / EXCLUSIONS FROM GROSS INCOME	2.0
21	INCOME TAXATION: TAX ON DEALINGS IN PROPERTY	2.0
22	INCOME TAXATION: DEDUCTIONS FROM GROSS INCOME	2.0
23	VALUE-ADDED TAX: VATABLE AND EXEMPT TRANSACTIONS	2.0
24	VALUE-ADDED TAX: SALE OF GOODS, PROPERTIES AND SERVICES	2.0
25	VALUE-ADDED TAX: LEASE OF PROPERTIES AND IMPORTATION OF GOODS	2.0
	Total Hours	30.0

Issued this 27th day of April 2022 at the office of PACTT Inc., 4F Anelle Bldg., PNR Road, Brgy. Tabuco, Naga City.

> OMAR ERASMO G. AMPONGAN President and COO

Serial No.: 2022-2947660309

PHILIPPINE ASSOCIATION OF CERTIFIED TAX TECHNICIANS, INC. PHILIPPINE ASSOCIATION OF CERTIFIED TAX TECHNICIANS, INC. PHILIPPINE ASSOCIATION OF