



REAL EXCELLENCE ONLINE

# 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





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online review center.

# 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 30<sup>th</sup> 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





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review and the nation's top producer of  
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# 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*



**Louie Gene G. Marasigan, CPA, CMA, MBA**  
*REO AFAR Reviewer*



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# 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 9<sup>th</sup> day of March, 2024.

**Rex B. Banggawan, CPA, MBA**  
*President, Real Excellence Online*



**Alger Tang, CPA, MSA**  
*REO AFAR Reviewer*



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# 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; ☎ 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	Topic	Duration (hrs)	Date	Topic	Duration (hrs)
Mar 7	ESTATE TAX: CONJUGAL PARTNERSHIP OF GAINS	2.0	Mar 17	INCOME TAXATION: CORPORATE TAXPAYERS	2.0
8	ESTATE TAX: ABSOLUTE COMMUNITY OF PROPERTY REGIME	2.0	18	INCOME TAXATION: INCLUSIONS / EXCLUSIONS FROM GROSS INCOME	2.0
9	ESTATE TAX: ORDINARY DEDUCTIONS FROM GROSS ESTATE	2.0	21	INCOME TAXATION: TAX ON DEALINGS IN PROPERTY	2.0
10	ESTATE TAX: SPECIAL & VANISHING DEDUCTIONS FROM GROSS ESTATE	2.0	22	INCOME TAXATION: DEDUCTIONS FROM GROSS INCOME	2.0
11	ESTATE TAX AMNESTY	2.0	23	VALUE-ADDED TAX: VATABLE AND EXEMPT TRANSACTIONS	2.0
14	DONOR'S TAX	2.0	24	VALUE-ADDED TAX: SALE OF GOODS, PROPERTIES AND SERVICES	2.0
15	OTHER PERCENTAGE TAXES (OPT)	2.0	25	VALUE-ADDED TAX: LEASE OF PROPERTIES AND IMPORTATION OF GOODS	2.0
16	INCOME TAXATION: INDIVIDUAL TAXPAYERS	2.0			
				<b>Total Hours</b>	<b>30.0</b>

Issued this 27<sup>th</sup> 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**