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their chances of passing on the first attempt.

APA Certified Payroll Professional Sample Questions (Q44-Q49):

NEW QUESTION #44

For purposes of the FLSA, a payroll register must be retained for a period of not less than how many years?

- A. 0
- B. 1
- C. 2
- D. 3

Answer: C

NEW QUESTION #45

The final due date for the second quarter Form 941, assuming that the employer paid all taxes on time is:

- A. August 10
- B. July 10
- C. June 30
- D. July 31

Answer: A

NEW OUESTION #46

The form used to report wages paid to nonresident aliens that are exempt from federal income tax under a treaty is:

- A. W-8BEN
- B. 1042-S
- C. W-2
- D. 0

Answer: B

NEW OUESTION #47

Source documents provide a business with:

- A. Pro forma financial information
- B. An overview of owner's equity
- C. Financial transaction data
- D. A snapshot of profits and losses

Answer: C

Explanation:

Comprehensive and Detailed in Depth Explanation:

Source documents are original records that support business transactions, such as:

- * Timecards
- * Invoices
- * Purchase orders
- * Payroll registers

They serve as evidence of a transaction, and are used to create journal entries in the accounting system. Other options:

- * BandDrelate to financial statements
- * Crefers to forecasts, not actual transactions

#Correct answer:A - Financial transaction data

NEW QUESTION #48

Maintaining current job descriptions assists in all of the following management areas EXCEPT:

- A. Determining department goals
- B. Evaluating achievements
- C. Training employees
- D. Hiring new staff

Answer: A

Explanation:

Comprehensive and Detailed In-Depth Explanation:

Job descriptions support:

- * Hiring: Define qualifications and expectations
- * Training: Guide performance development
- * Evaluation: Serve as a basis for performance reviews

Determining department goalsis astrategic planningfunction and not directly influenced by job descriptions.

NEW QUESTION #49

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