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Pass Guaranteed 2026 Professional IOFM APS: Valid Dumps Accredited Payables Specialist (APS) Certification Exam Ebook

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IOFM Accredited Payables Specialist (APS) Certification Exam Sample Questions (Q99-Q104):

NEW QUESTION # 99

Payments to non-resident aliens for services that are performed in the U.S. must be reported on Form 1042-S if the payment amount exceeds:

- A. \$300
- B. \$1,000
- **C. \$0**
- D. \$600

Answer: C

Explanation:

The Tax and Regulatory Compliance topic in the APS Certification Program covers IRS reporting requirements for payments to non-resident aliens, including Form 1042-S. Payments to non-resident aliens for services performed in the U.S. are subject to reporting on Form 1042-S, regardless of the amount, meaning the threshold is \$0. This ensures compliance with IRS regulations and potential withholding requirements (e.g., 30% under Section 1441, unless reduced by a tax treaty).

* Option A (\$1,000): Incorrect. There is no \$1,000 threshold for Form 1042-S reporting.

* Option B (\$600): Incorrect. The \$600 threshold applies to Form 1099 reporting for U.S. persons, not Form 1042-S for non-resident aliens.

* Option C (\$0): Correct. All payments to non-resident aliens for U.S.-source income, such as services performed in the U.S., must be reported on Form 1042-S, with no minimum threshold.

* Option D (\$300): Incorrect. There is no \$300 threshold for Form 1042-S reporting.

Reference to IOFM APS Documents: The APS e-textbook under Tax and Regulatory Compliance explains,

"Form 1042-S is used to report payments to non-resident aliens for U.S.-source income, such as services performed in the U.S., with no minimum dollar threshold." The Master Guide to Form 1099 Compliance, a recommended IOFM resource, clarifies, "Unlike Form 1099, Form 1042-S requires reporting of all payments to non-resident aliens, starting at \$0, to ensure compliance with IRS withholding rules." The training video reinforces this, noting the importance of Form 1042-S for international payments.

NEW QUESTION # 100

The acronym "VAT" stands for:

- A. Variable assessed tax
- B. Variable added tax
- C. Value assessed tax
- **D. Value added tax**

Answer: D

Explanation:

The Tax and Regulatory Compliance topic in the APS Certification Program covers value-added tax (VAT), a consumption tax levied on the value added at each stage of production or distribution, common in many countries (e.g., EU, Canada). The acronym VAT stands for Value Added Tax, a standard term in tax compliance.

* Option A (Value assessed tax): Incorrect. This is not a recognized term in tax regulations.

* Option B (Variable added tax): Incorrect. The term does not reflect the concept of value added at production stages.

* Option C (Variable assessed tax): Incorrect. This is not a standard tax term.

* Option D (Value added tax): Correct. VAT is universally known as Value Added Tax, as defined by tax authorities and IOFM materials.

Reference to IOFM APS Documents: The APS e-textbook under Tax and Regulatory Compliance defines VAT as "Value Added Tax, a tax on the value added at each stage of goods or services production." The training video explains, "VAT, or Value Added Tax, is a key compliance area for AP in international transactions, requiring accurate invoicing and reporting."

NEW QUESTION # 101

Which of the following AP department procedures would reduce the number of vendor calls to the AP department?

- A. I and II only (Provide access to a supplier portal, Assigning specific individuals to interact with specific vendors)
- **B. I and III only (Provide access to a supplier portal, Including as much information as possible on the remittance advice)**
- C. II and III only (Assigning specific individuals to interact with specific vendors, Including as much information as possible on the remittance advice)
- D. I, II, and III (Provide access to a supplier portal, Assigning specific individuals to interact with specific vendors, Including as much information as possible on the remittance advice)

Answer: B

Explanation:

Vendor calls to the accounts payable (AP) department often stem from inquiries about invoice status, payment timing, or discrepancies. Providing access to a supplier portal (Option I) allows vendors to check invoice and payment status online, reducing the need for direct contact. Including as much information as possible on the remittance advice (Option III) clarifies payment details, addressing common vendor questions. Assigning specific individuals to interact with specific vendors (Option II) may streamline internal processes but does not directly reduce vendor calls, as it does not provide vendors with self-service tools or additional information.

The web source from Esker states: "Supplier portals reduce vendor inquiries by allowing vendors to track invoice and payment status in real-time... Detailed remittance advice with comprehensive payment information minimizes follow-up calls from vendors."

This supports Options I and III. Option II is not mentioned as a direct method for reducing vendor calls, as it primarily affects internal AP workflows.

The IOFM APS Certification Program covers "Internal Controls," including strategies to improve AP efficiency and vendor relations. The curriculum's focus on "peer-tested best practices" aligns with using supplier portals and detailed remittance advice to minimize vendor inquiries.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Internal Controls Esker: "Supplier portals reduce vendor inquiries by allowing vendors to track invoice and payment status..."

Detailed remittance advice minimizes follow-up calls"

NEW QUESTION # 102

Which of the following IRS documents addresses travel & entertainment (T&E) expenses?

- A. Notice 1009
- **B. Publication 463**
- C. Form 1046
- D. Advisory 972

Answer: B

Explanation:

The Internal Revenue Service (IRS) Publication 463, titled "Travel, Gift, and Car Expenses," is the primary document that addresses travel and entertainment (T&E) expenses. It provides detailed guidance on what qualifies as deductible business travel, entertainment, and related expenses, including rules for substantiation, accountable plans, and per diem rates.

The web source from the IRS states: "Publication 463, Travel, Gift, and Car Expenses, explains what expenses are deductible, how to report them, and the rules for an accountable plan." This directly supports Option B. The other options are incorrect:

* Notice 1009 (A) does not exist in the context of T&E expenses.

* Advisory 972 (C) is not a recognized IRS document.

* Form 1046 (D) is not related to T&E; IRS forms like 1040 or 1099 are unrelated.

The IOFM APS Certification Program covers "Tax and Regulatory Compliance," including IRS guidelines for T&E expenses. The curriculum's focus on "peer-tested best practices" emphasizes familiarity with Publication 463 for compliance with T&E reporting requirements.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Tax and Regulatory Compliance IRS: "Publication 463, Travel, Gift, and Car Expenses, explains what expenses are deductible"

NEW QUESTION # 103

Benefits of ACH include each of the following, EXCEPT:

- A. ACH replaces having to issue paper checks
- **B. ACH eliminates the need for vendor verification**
- C. ACH speeds up payment processing time
- D. ACH reduces the cost of invoice processing

Answer: B

Explanation:

Automated Clearing House (ACH) payments offer several benefits, including replacing paper checks (Option A), speeding up payment processing compared to checks (Option D), and reducing costs associated with manual payment methods. However, ACH does not eliminate the need for vendor verification (Option C), as organizations must still validate vendor bank details to prevent fraud and ensure accurate payments.

The web source from Tipalti states: "ACH payments reduce costs by replacing paper checks, speed up payment processing, and improve efficiency... However, proper vendor verification is still required to ensure secure transactions." This confirms that Options A, D, and indirectly B (through overall cost reduction) are benefits, while Option C is not.

The IOFM APS Certification Program covers "Payments," including ACH as a cost-effective payment method. The curriculum's focus on "peer-tested best practices" emphasizes the benefits of ACH but also the importance of vendor validation, aligning with the exclusion of Option C.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Payments Tipalti: "ACH payments reduce costs by replacing paper checks, speed up payment processing, and improve efficiency... However, proper vendor verification is still required"

NEW QUESTION # 104

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