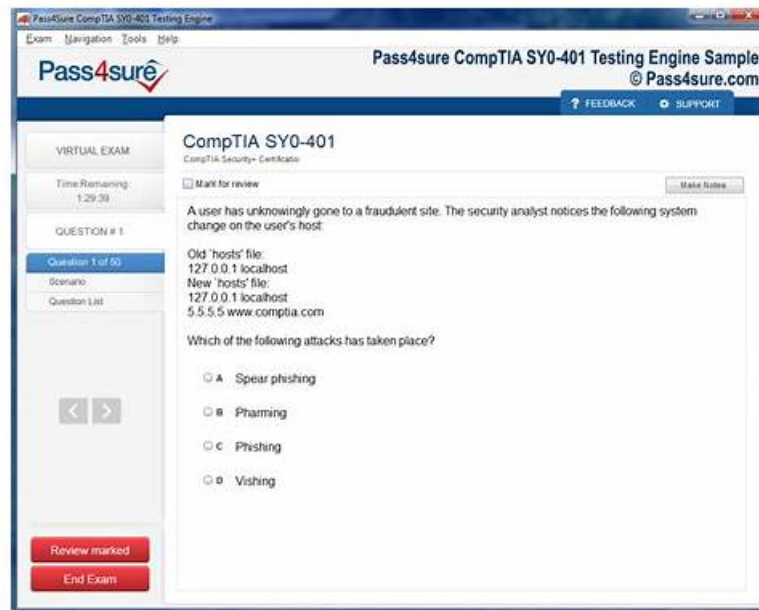


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## APA Certified Payroll Professional Sample Questions (Q273-Q278):

### NEW QUESTION # 273

Large food or beverage establishments where tipping is customary must annually file Form:

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

**Answer: D**

Explanation:

Form 8027 is used by employers to report tip income and allocated tips in large food/beverage establishments. This ensures tip

reporting compliance for both employees and employers.

**NEW QUESTION # 274**

Which for the following statements is true?

- A. A company may designate its fiscal year to cover 12 months that differ from the calendar year
- B. A company must produce Forms W-2 at the end of its fiscal year regardless of the calendar
- C. A company's fiscal year must be the same as the calendar year
- D. A company's fiscal year must not be the same as the calendar year

**Answer: A**

**NEW QUESTION # 275**

Which of the following is one of the purposes of a job description?

- A. Specifies frequency of interdepartmental meetings
- B. Provides security access and passwords to be assigned to the incumbent
- C. Reinforces delineation between statutory employees and independent coworkers
- D. Describes the experience, skills, knowledge, abilities, education, and training needed to perform the job.

**Answer: D**

**NEW QUESTION # 276**

Escheatment procedures may require employers to file annual reports containing all of the following data EXCEPT the employee's:

- A. Last known address
- B. Termination date
- C. Abandoned check amount
- D. Uncashed check payment date

**Answer: B**

Explanation:

Escheatment(unclaimed wages laws) typically require:

- \* Employee name
- \* Last known address
- \* Check amount and payment date

Termination date is not a required data point under most state laws.

**NEW QUESTION # 277**

All of the following data points are required on Form I-9 for employers using E-Verify EXCEPT:

- A. Employer's name
- B. Employer's address
- C. Employee's SSN
- D. Employee's name

**Answer: B**

Explanation:

E-Verify requires the employee's name, SSN, and employer's name, but not the employer's address. Form I-9, however, may require the employer's address but E-Verify submissions do not.

**NEW QUESTION # 278**

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