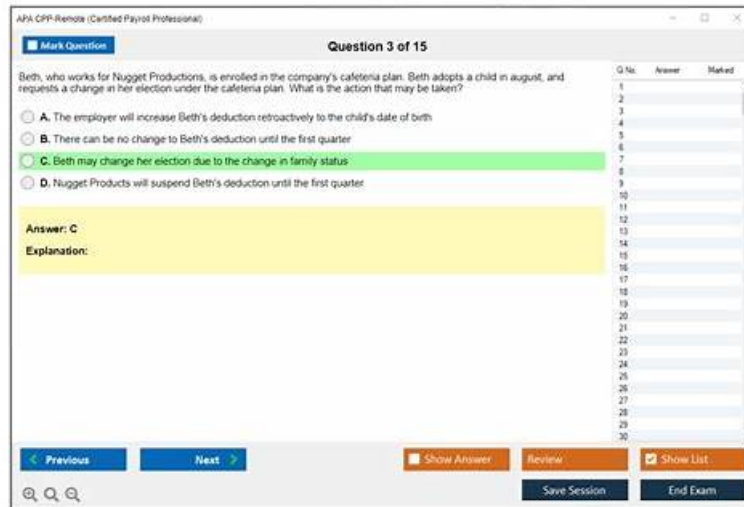


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NEW QUESTION # 94

A U.S. citizen working for a foreign employer outside the United States is subject to which of the following taxes?

- A. None
- B. Federal income tax withholding only
- C. Federal income tax withholding, Social Security, Medicare, and FUTA
- D. Social Security and Medicare only

Answer: B

NEW QUESTION # 95

On what form must mistakenly paid wages, for which no repayment is made, be reported?

- A. 1099-MISC
- B. 1099-R
- C. W-4
- **D. W-2**

Answer: D

NEW QUESTION # 96

Which of the following is an example of a system edit?

- **A. A pop-up message alerts the user that a date entered is invalid**
- B. Firewalls are in place to guard against unauthorized Internet users
- C. Step-by-step procedures are followed by the payroll specialist
- D. The system has a batch report writer

Answer: A

NEW QUESTION # 97

In a leasing arrangement, which of the following is not assumed by the leasing company?

- **A. Product research**
- B. Termination of employees
- C. Payment of employees
- D. Hiring of employees

Answer: A

NEW QUESTION # 98

Federal tax withheld from a distribution of \$50,000 from a qualified retirement plan paid directly to a retiree age 65 is:

- A. \$0
- B. \$14,000
- **C. \$10,000**
- D. \$15,500

Answer: C

NEW QUESTION # 99

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