

Neuester und gültiger APS Test VCE Motoren-Dumps und APS neueste Testfragen für die IT-Prüfungen



Übrigens, Sie können die vollständige Version der ZertPruefung APS Prüfungsfragen aus dem Cloud-Speicher herunterladen:
https://drive.google.com/open?id=1UGhR55kzBdUYa0rdYnqhvrQLXZTxp_ie

ZertPruefung ist eine Website, die die Erfolgsquote von IOFM APS Zertifizierungsprüfung erhöhen kann. Die erfahrungsreichen IT-Experten entwickeln ständig eine Vielzahl von Programmen, um zu garantieren, dass Sie die IOFM APS Zertifizierungsprüfung 100% erfolgreich bestehen können. Die Trainingsinsmaterialien von ZertPruefung sind sehr effektiv. Viele IT-Leute, die die IOFM APS Prüfung bestanden haben, haben die Prüfungsfragen und Antworten von ZertPruefung benutzt. Mit Hilfe des ZertPruefung haben viele auch die IOFM APS Zertifizierungsprüfung bestanden. Wenn Sie ZertPruefung wählen, kommt der Erfolg auf Sie zu.

In dieser dynamischen Welt lohnt sich, etwas für berufliche Weiterentwicklung zu tun. Angesichts des Fachkräftemangels in vielen Branchen haben Sie mit einer IOFM APS (Accredited Payables Specialist (APS) Certification Exam) Zertifizierung mehr Kontrolle über Ihren eigenen Werdegang und damit bessere Aufstiegschancen.

>> APS Lerntipps <<<

APS Schulungsangebot & APS Testantworten

Wie können Sie die Gültigkeit der virtuelle Produkte wie IOFM APS Prüfungssoftware empfinden, bevor Sie sie kaufen? Wir bieten Sie die Demo der IOFM APS Prüfungssoftware. Sie können die Demo auf unserer Website direkt kostenlos downloaden. Wenn

Sie Fragen haben, kontaktieren Sie uns online oder mit dem E-Mail. Wir ZertPruefung auszuwählen bedeutet, dass Sie ein einfacher Weg zum Erfolg bei der IOFM APS Prüfung wählen!

IOFM Accredited Payables Specialist (APS) Certification Exam APS Prüfungsfragen mit Lösungen (Q61-Q66):

61. Frage

Which of the following has significantly reduced the number of small dollar invoices to be processed?

- A. Petty cash
- B. Electronic data interchange
- C. Evaluated receipt settlement
- **D. Payment cards**

Antwort: D

Begründung:

Payment cards, such as procurement cards (P-cards) or corporate credit cards, have significantly reduced the number of small dollar invoices processed by accounts payable departments. By consolidating small, recurring, or low-value purchases onto a single card statement, organizations can avoid processing individual invoices for each transaction, streamlining AP workflows and reducing administrative costs.

The web source from Corcentric states: "Payment cards, like P-cards, significantly reduce the number of small dollar invoices by consolidating multiple purchases into a single statement, minimizing AP processing efforts." This directly supports Option D. The other options are less relevant:

- * Petty cash (A) is used for small cash transactions but does not reduce invoice volume, as it typically bypasses invoicing.
- * Evaluated receipt settlement (B) eliminates invoices for specific purchases but is not primarily focused on small dollar transactions.
- * Electronic data interchange (C) automates invoice data exchange but does not inherently reduce the number of invoices.

The IOFM APS Certification Program covers "Payments," including the role of payment cards in optimizing AP processes. The curriculum's focus on "peer-tested best practices for each phase of the payment process" aligns with the use of payment cards to reduce small dollar invoice processing.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Payments Corcentric: "Payment cards, like P-cards, significantly reduce the number of small dollar invoices by consolidating multiple purchases"

62. Frage

For a VAT invoice that contains what you believe to be a billing error, what is the only recommended solution?

- **A. Do not pay the invoice and return it to the vendor for correction**
- B. Do not pay the invoice and report the transaction to the VAT administration
- C. Short pay or overpay as necessary and include an explanation of why you did so
- D. Pay the incorrect amount and then send a formal written request for an adjustment

Antwort: A

Begründung:

Value Added Tax (VAT) invoices are subject to strict regulatory requirements, as they impact tax reporting and compliance. When a VAT invoice contains a billing error (e.g., incorrect amount, tax rate, or details), the recommended solution is to withhold payment and return the invoice to the vendor for correction. This ensures that the corrected invoice complies with VAT regulations, allowing accurate tax reporting and reclaiming of input VAT. Paying an incorrect invoice or reporting the error to the VAT administration without correction risks non-compliance and audit issues.

The web source from Avalara explains: "If a VAT invoice is incorrect, it must be corrected by the supplier issuing a new invoice or a credit note, depending on the nature of the error." This aligns with the option to return the invoice to the vendor for correction. Paying the incorrect amount (Option B) or short/overpaying with an explanation (Option D) can complicate VAT reconciliation and may not be accepted by tax authorities, as the invoice must accurately reflect the transaction. Reporting the transaction to the VAT administration (Option A) is unnecessary unless the error involves fraud or persistent issues, and it does not resolve the invoice discrepancy.

The IOFM APS Certification Program covers "Tax and Regulatory Compliance," including VAT compliance and invoice handling. While the specific question is not directly quoted in the provided sources, IOFM's curriculum emphasizes compliance with tax regulations, as noted in the program description: "Review peer-tested best practices for each phase of the payment process - from receipt of invoice, through processing and payment." The focus on accurate invoice processing supports returning the invoice for

correction as the standard practice.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Tax and Regulatory Compliance Avalara: "If a VAT invoice is incorrect, it must be corrected by the supplier issuing a new invoice or a credit note"

63. Frage

Which of the following is the purpose of FATCA?

- A. To respond to attempts by foreign governments to capture taxes on activities of U.S. persons in their countries
- B. To ensure the privacy of individuals or organizations that bank outside of the U.S.
- C. To make the rules regarding reporting payments made to U.S. persons and non-U.S. persons more consistent
- **D. To make it more difficult for individuals or organizations to avoid paying taxes by banking outside of the U.S.**

Antwort: D

Begründung:

The Tax and Regulatory Compliance topic in the APS Certification Program covers the Foreign Account Tax Compliance Act (FATCA), enacted in 2010 to combat tax evasion by U.S. taxpayers using foreign accounts.

FATCA requires foreign financial institutions (FFIs) to report U.S. account holders' information to the IRS, making it harder for individuals and organizations to hide income offshore and avoid U.S. taxes.

* Option A (To ensure the privacy of individuals or organizations that bank outside of the U.S.):

Incorrect. FATCA reduces privacy by requiring FFIs to report account details to the IRS, not protect it.

* Option B (To make the rules regarding reporting payments made to U.S. persons and non-U.S.

persons more consistent): Incorrect. FATCA focuses on reporting foreign accounts of U.S. taxpayers, not harmonizing payment reporting rules for U.S. and non-U.S. persons.

* Option C (To make it more difficult for individuals or organizations to avoid paying taxes by banking outside of the U.S.): Correct.

FATCA's primary purpose is to prevent tax evasion by requiring FFIs and certain non-financial foreign entities to report U.S. account holders' financial information, ensuring taxable income is reported.

* Option D (To respond to attempts by foreign governments to capture taxes on activities of U.S.

persons in their countries): Incorrect. FATCA addresses U.S. tax compliance, not foreign governments' tax policies.

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

"FATCA was enacted to combat tax evasion by requiring foreign financial institutions to report U.S. account holders' information, making it difficult to avoid taxes through offshore accounts." The Master Guide to Form

1099 Compliance, a recommended IOFM resource, explains, "FATCA ensures compliance by imposing withholding on payments to non-compliant FFIs, targeting U.S. taxpayers hiding income abroad." The training video reinforces this, noting FATCA's role in "closing loopholes for offshore tax evasion."

64. Frage

To date, the Streamlined Sales Tax Project has accomplished which of the following? I. Resolved the origin vs. destination question; II. Implemented a uniform exemption certificate; III. Created rate and boundary databases.

- **A. II and III only**
- B. I only
- C. II only
- D. I, II, and III

Antwort: A

Begründung:

The Tax and Regulatory Compliance topic in the APS Certification Program covers the Streamlined Sales Tax Project (SSTP), initiated to simplify U.S. sales tax compliance across states. The SSTP has achieved a uniform exemption certificate (Item II) to standardize resale and other exemptions and rate and boundary databases (Item III) to provide accurate tax rates and jurisdictional boundaries. However, it has not fully resolved the origin vs. destination question (Item I), as sourcing rules (origin-based vs. destination-based taxation) remain state-specific.

* Item I (Resolved the origin vs. destination question): Not fully accomplished. The SSTP provides guidelines for sourcing, but states still choose between origin-based (tax based on seller's location) and destination-based (tax based on buyer's location) rules, creating variability.

* Item II (Implemented a uniform exemption certificate): Accomplished. The SSTP developed a uniform Streamlined Sales and Use Tax Exemption Certificate, accepted by member states to simplify compliance.

* Item III (Created rate and boundary databases): Accomplished. The SSTP provides centralized databases for tax rates and jurisdictional boundaries, aiding accurate tax calculations.

* Option A (I only): Incorrect, as Item I is not fully accomplished.

* Option B (I, II, and III): Incorrect, as Item I is not fully accomplished.

* Option C (II only): Incorrect, as Item III is also accomplished.

* Option D (II and III only): Correct, as Items II and III are key SSTP achievements.

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

"The Streamlined Sales Tax Project has implemented a uniform exemption certificate and created rate and boundary databases to simplify compliance, but origin vs. destination sourcing remains variable across states." The training video notes, "SSTP's uniform certificate and tax databases are major achievements, though sourcing rules still differ by state."

65. Frage

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

Antwort: A

Begründung:

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.

66. Frage

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Die Welt verändert sich. Daher müssen mit den Veränderungen Schritt halten. Wir ZertPrüfung beachten immer die vielfältige Veränderungen der IOFM APS Prüfung. Wir haben schon zahlreiche Prüfungsaufgaben der IOFM APS Prüfung von mehreren Jahren geforscht. Jetzt können wir Ihnen die wertvolle Prüfungsunterlagen der IOFM APS bieten. Nach Ihrem Kauf geben Ihnen rechtzeitigen Bescheid über die Aktualisierungsinformationen der IOFM APS. Dieser Dienst ist kostenlos, weil die Gebühren für die Unterlagen bezahlen, haben Sie schon alle auf IOFM APS bezügliche Hilfen gekauft.

APS Schulungsangebot: https://www.zertpruefung.ch/APS_exam.html

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