

Instructor's Solutions Manual

Chapter 2 – Solutions to Assignment Problems

Solution to AP 2-1

While there are alternatives in all Cases, the following answers represent the "minimum" instalments, as required in the problem.

Part A - Case One

Ms. Nite's net tax owing in each of the three years is as follows:

2019 = \$4,400 (\$18,880 – \$14,480)
2020 = \$600 (\$20,320 – \$19,720)
2021 = \$3,120 (\$21,760 – \$18,640) Estimated

As her net tax owing is expected to exceed \$3,000 in 2021 and was more than \$3,000 in 2019, the payment of instalments is required.

If the CRA's instalment reminder approach was used, the first two instalments total \$2,200 $[(2)(\$4,400 \div 4)]$. As this \$2,200 exceeds the total for 2020, the remaining two instalments would be nil.

The best alternative would be to base the instalments on 2020 net tax owing. This would result in quarterly instalments of \$150 $(\$600 \div 4)$, for a total of \$600. This is significantly lower than the \$2,200 required in the first two instalments under the CRA approach.

Part A - Case Two

Ms. Nite's net tax owing in each of the three years is as follows:

2019 = Nil (\$18,880 – \$19,280)
2020 = \$5,440 (\$20,320 – \$14,880)
2021 = \$3,200 (\$21,760 – \$18,560) Estimated

As her net tax owing is expected to exceed \$3,000 in 2021 and was more than \$3,000 in 2020, the payment of instalments is required.

If the CRA's instalment reminder approach was used, the first two instalments would be nil. However, the remaining two instalments would be \$2,720 each $[(\$5,440 - \text{Nil}) \div 2]$, for a total of \$5,440.

The best alternative would be to base the instalments on 2021 net tax owing. This would result in quarterly instalments of \$800 $(\$3,200 \div 4)$, for a total of \$3,200. This is significantly less than the \$5,440 total required under the CRA approach.

Answer Of Cit1

N Noddings



Answer Of Cit1:

Answer Of Cit1: Bestsellers in 2023 The year 2023 has witnessed a noteworthy surge in literary brilliance, with numerous captivating novels captivating the hearts of readers worldwide. Lets delve into the realm of top-selling books, exploring the fascinating narratives that have captivated audiences this year. Answer Of Cit1 : Colleen Hoover "It Ends with Us" This touching tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Answer Of Cit1 : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Answer Of Cit1 : Delia Owens "Where the Crawdads Sing" This mesmerizing coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens spins a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These top-selling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of captivating stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a masterful and gripping novel that will keep you wondering until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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