



Colliers, Inc. has 145,000 shares of cumulative preferred stock outstanding. The preferred stock pays dividends in the amount of \$2 per share, but because of cash flow problems, the company did not pay any dividends last year. The board of directors plans to pay dividends in the amount of \$700,000 this year.

1. What amount will go to preferred stockholders?

Dividend Payment to Preferred Stockholders

2. How much will be available for common stock dividends?

Dividend Payment to Common Stockholders

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