

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

RJ Shavelson



Answer Of Cit1:

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Blake and the City Jennifer Davis Michael,2006 Though usually classified as a Romantic Blake subverts and dissolves the binaries on which Romanticism turns self and other art and nature country and city Rather than reject the city outright like many of his contemporaries Blake embraces it as the intricate workshop of human imagination Each chapter of this book focuses on a specific text of Blake s that illustrates a particular conception of metaphorical embodiment of the city These shifting metaphors emphasize the construction of all human environments and the need for imaginative labor to build and interpret them This study seeks to bridge a gap between transcendent and historicist readings of Blake while at the same time challenging assumptions that still color our view of the city in the twenty first century Jennifer Davis Michael is Associate Professor of English at the University of the South Papers Concerning the Late Disputes Between the Commons and Aldermen of Dublin James Digges La Touche,1746 **Oklahoma City Bombing** United States. Congress. Senate. Committee on Appropriations. Subcommittee on Treasury, Postal Service, and General Government,1996 Reports of the Select Committee of Five, on the Following Subjects United States Congress. House. Select Committee of Five,1861

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