

Name _____

Date _____

Class _____

MINI PRACTICE SET 3

Happy Trees Landscaping Service

Instructions: Complete the following time cards and use the record payroll information in the payroll register.

(1)

NO. 019
 NAME Michael Alter
 SOC. SEC. NO. 049-71-8436
 WEEK ENDING 7/25/20--

DAY	IN	OUT	IN	OUT	IN	OUT	TOTAL
M			2:00	5:00			
T			2:00	6:00			
W							
Th			2:00	6:00			
F			2:00	6:00			
S			9:00	2:00			
S							
TOTAL HOURS							
		HOURS	RATE	AMOUNT			
REGULAR							
OVERTIME							
TOTAL EARNINGS							
SIGNATURE _____							DATE _____

NO. 018
 NAME Christine Cuddy
 SOC. SEC. NO. 223-56-0992
 WEEK ENDING 7/25/20--

DAY	IN	OUT	IN	OUT	IN	OUT	TOTAL
M	9:00	12:00	12:30	5:00			
T	9:00	11:30	12:00	5:00			
W	9:00	1:00					
Th	9:00	12:00	12:30	4:00			
F	8:30	1:00	1:30	3:00			
S	9:00	1:30					
S							
TOTAL HOURS							
		HOURS	RATE	AMOUNT			
REGULAR							
OVERTIME							
TOTAL EARNINGS							
SIGNATURE _____							DATE _____

NO. 013
 NAME Joclyn Filley
 SOC. SEC. NO. 042-97-3814
 WEEK ENDING 7/25/20--

DAY	IN	OUT	IN	OUT	IN	OUT	TOTAL
M	9:00	12:00	1:00	3:00			
T	9:00	12:00	1:00	5:00			
W	8:00	12:00	1:00	5:00			
Th	9:00	12:00	1:00	3:30			
F	9:00	12:00	1:00	4:00			
S	9:00	12:00					
S							
TOTAL HOURS							
		HOURS	RATE	AMOUNT			
REGULAR							
OVERTIME							
TOTAL EARNINGS							
SIGNATURE _____							DATE _____

NO. 016
 NAME Daniel Ripp
 SOC. SEC. NO. 011-79-2118
 WEEK ENDING 7/25/20--

DAY	IN	OUT	IN	OUT	IN	OUT	TOTAL
M	9:00	12:00	12:30	5:00			
T	9:00	12:30	1:00	6:00			
W	9:00	12:00	1:00	4:30			
Th	8:30	12:30	1:00	5:00			
F	9:00	11:30	12:00	5:00			
S	9:00	1:00					
S							
TOTAL HOURS							
		HOURS	RATE	AMOUNT			
REGULAR							
OVERTIME							
TOTAL EARNINGS							
SIGNATURE _____							DATE _____

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Name _____

Date _____

Class _____

Mini Practice Set 3 *(textbook p. 374)*

Federal Income Tax Table

SINGLE Persons—WEEKLY Payroll Period (For Wages Paid in 20--)												
If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
125	130	11	4	0	0	0	0	0	0	0	0	0
130	135	12	5	0	0	0	0	0	0	0	0	0
135	140	13	5	0	0	0	0	0	0	0	0	0
140	145	14	6	0	0	0	0	0	0	0	0	0
145	150	14	7	0	0	0	0	0	0	0	0	0
150	155	15	8	0	0	0	0	0	0	0	0	0
155	160	16	8	1	0	0	0	0	0	0	0	0
160	165	17	9	1	0	0	0	0	0	0	0	0
165	170	17	10	2	0	0	0	0	0	0	0	0
170	175	18	11	3	0	0	0	0	0	0	0	0
175	180	19	11	4	0	0	0	0	0	0	0	0
180	185	20	12	4	0	0	0	0	0	0	0	0
185	190	20	13	5	0	0	0	0	0	0	0	0
190	195	21	14	6	0	0	0	0	0	0	0	0
195	200	22	14	7	0	0	0	0	0	0	0	0
200	210	23	15	8	0	0	0	0	0	0	0	0
210	220	25	17	9	2	0	0	0	0	0	0	0
220	230	26	18	11	3	0	0	0	0	0	0	0
230	240	28	20	12	5	0	0	0	0	0	0	0
240	250	29	21	14	6	0	0	0	0	0	0	0
250	260	31	23	15	8	0	0	0	0	0	0	0
260	270	32	24	17	9	2	0	0	0	0	0	0
270	280	34	26	18	11	3	0	0	0	0	0	0
280	290	35	27	20	12	5	0	0	0	0	0	0
290	300	37	29	21	14	6	0	0	0	0	0	0
300	310	38	30	23	15	8	0	0	0	0	0	0
310	320	40	32	24	17	9	1	0	0	0	0	0
320	330	41	33	26	18	11	3	0	0	0	0	0
330	340	43	35	27	20	12	4	0	0	0	0	0
340	350	44	36	29	21	14	6	0	0	0	0	0

Mini Practice Set 3 (continued)

Federal Income Tax Table (continued)

MARRIED Persons—WEEKLY Payroll Period												
(For Wages Paid in 20--)												
If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
340	350	33	26	18	10	3	0	0	0	0	0	0
350	360	35	27	19	12	4	0	0	0	0	0	0
360	370	36	29	21	13	6	0	0	0	0	0	0
370	380	38	30	22	15	7	0	0	0	0	0	0
380	390	39	32	24	16	9	1	0	0	0	0	0
390	400	41	33	25	18	10	2	0	0	0	0	0
400	410	42	35	27	19	12	4	0	0	0	0	0
410	420	44	36	28	21	13	5	0	0	0	0	0
420	430	45	38	30	22	15	7	0	0	0	0	0
430	440	47	39	31	24	16	8	1	0	0	0	0
440	450	48	41	33	25	18	10	2	0	0	0	0
450	460	50	42	34	27	19	11	4	0	0	0	0
460	470	51	44	36	28	21	13	5	0	0	0	0
470	480	53	45	37	30	22	14	7	0	0	0	0
480	490	54	47	39	31	24	16	8	1	0	0	0
490	500	56	48	40	33	25	17	10	2	0	0	0
500	510	57	50	42	34	27	19	11	4	0	0	0
510	520	59	51	43	36	28	20	13	5	0	0	0
520	530	60	53	45	37	30	22	14	7	0	0	0
530	540	62	54	46	39	31	23	16	8	0	0	0
540	550	63	56	48	40	33	25	17	10	2	0	0
550	560	65	57	49	42	34	26	19	11	3	0	0
560	570	66	59	51	43	36	28	20	13	5	0	0
570	580	68	60	52	45	37	29	22	14	6	0	0
580	590	69	62	54	46	39	31	23	16	8	0	0
590	600	71	63	55	48	40	32	25	17	9	2	0
600	610	72	65	57	49	42	34	26	19	11	3	0
610	620	74	66	58	51	43	35	28	20	12	5	0
620	630	75	68	60	52	45	37	29	22	14	6	0
630	640	77	69	61	54	46	38	31	23	15	8	0
640	650	78	71	63	55	48	40	32	25	17	9	2
650	660	80	72	64	57	49	41	34	26	18	11	3
660	670	81	74	66	58	51	43	35	28	20	12	5
670	680	83	75	67	60	52	44	37	29	21	14	6
680	690	84	77	69	61	54	46	38	31	23	15	8
690	700	86	78	70	63	55	47	40	32	24	17	9
700	710	87	80	72	64	57	49	41	34	26	18	11
710	720	89	81	73	66	58	50	43	35	27	20	12
720	730	90	83	75	67	60	52	44	37	29	21	14
730	740	92	84	76	69	61	53	46	38	30	23	15

Name

Date

Class

Mini Practice Set 3 (continued) (2), (3), (4), (5), (6)

PAYROLL REGISTER										DATE OF PAYMENT _____									
PAY PERIOD ENDING _____ 20__																			
EMPLOYEE NUMBER	NAME	MAR STATUS	ALLOW	TOTAL HOURS	RATE	EARNINGS			DEDUCTIONS						NET PAY	CK. NO.			
						REGULAR	OVERTIME	TOTAL	SOC. SEC. TAX	MED. TAX	FED. INC. TAX	STATE INC. TAX	HOSP. INS.	OTHER			TOTAL		
1																			
2																			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
11																			
12																			
13																			
14																			
15																			
16																			
17																			
18																			
19																			
20																			
21																			
22																			
23																			
24																			
25																			
TOTALS																			

Other Deductions: Write the appropriate code letter to the left of the amount: B—U.S. Savings Bonds; C—Credit Union; UD—Union Dues; UW—United Way.

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Name

Date

Class

Mini Practice Set 3 (continued)

(7)

\$ _____ No. 972
 Date _____ 20____
 To _____
 For _____

	Dollars	Cents
Balance brought forward	8,371	42
Add deposits		
Total		
Less this check		
Balance carried forward		

Happy Trees
 Landscaping service
 456 Lindenhurst Street
 Kingsbury, Michigan 03855

972
 53-215
 113

DATE _____ 20____

PAY TO THE ORDER OF _____ \$ _____

_____ DOLLARS



MEMO _____

⑆011302153⑆ 331 234 91 0972

(12)

\$ _____ No. 973
 Date _____ 20____
 To _____
 For _____

	Dollars	Cents
Balance brought forward		
Add deposits		
Total		
Less this check		
Balance carried forward		

Happy Trees
 Landscaping service
 456 Lindenhurst Street
 Kingsbury, Michigan 03855

973
 53-215
 113

DATE _____ 20____

PAY TO THE ORDER OF _____ \$ _____

_____ DOLLARS



MEMO _____

⑆011302153⑆ 331 234 91 0973

(14)

\$ _____ No. 974
 Date _____ 20____
 To _____
 For _____

	Dollars	Cents
Balance brought forward		
Add deposits		
Total		
Less this check		
Balance carried forward		

Happy Trees
 Landscaping service
 456 Lindenhurst Street
 Kingsbury, Michigan 03855

974
 53-215
 113

DATE _____ 20____

PAY TO THE ORDER OF _____ \$ _____

_____ DOLLARS



MEMO _____

⑆011302153⑆ 331 234 91 0974

(7)



Date _____ 20____

Checks and other items are received for deposit subject to the terms and conditions of this bank's collection agreement.

Happy Trees
 Landscaping service
 PAYROLL ACCOUNT
 456 Lindenhurst Street
 Kingsbury, Michigan 03855

⑆011302153⑆ 0001 290 31

BE SURE EACH ITEM IS ENDORSED

	DOLLARS	CENTS
CASH		
CHECKS (List Singly)		
1		
2		
3		
4		
5		
6		
7		
8		
TOTAL		

Name _____

Date _____

Class _____

Mini Practice Set 3 (continued)

(8), (11), (13), (14)

GENERAL JOURNAL

PAGE _____

1	DATE	DESCRIPTION	POST. REF.	DEBIT			CREDIT			1
2									2	
3									3	
4									4	
5									5	
6									6	
7									7	
8									8	
9									9	
10									10	
11									11	
12									12	
13									13	
14									14	
15									15	
16									16	
17									17	
18									18	
19									19	
20									20	
21									21	
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24									24	
25									25	
26									26	
27									27	
28									28	
29									29	
30									30	
31									31	
32									32	
33									33	
34									34	
35									35	
36									36	

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Mini Practice Set 3 (continued)

GENERAL LEDGER (PARTIAL)

ACCOUNT Cash in Bank ACCOUNT NO. 101

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						
July 18	Balance	✓			837142	

ACCOUNT Employees' Federal Income Tax Payable ACCOUNT NO. 205

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						
July 18	Balance	✓				18300

ACCOUNT Employees' State Income Tax Payable ACCOUNT NO. 210

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						
July 18	Balance	✓				24574

ACCOUNT Social Security Tax Payable ACCOUNT NO. 215

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						
July 18	Balance	✓				21796

Name _____

Date _____

Class _____

Mini Practice Set 3 (continued)ACCOUNT Medicare Tax PayableACCOUNT NO. 220

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						
July 18	Balance	✓				5444

ACCOUNT Insurance Premiums PayableACCOUNT NO. 225

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						
July 18	Balance	✓				17100

ACCOUNT Federal Unemployment Tax PayableACCOUNT NO. 235

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						
July 4	Balance	✓				3071
11		G18		1643		4714
18		G18		1436		6150

ACCOUNT State Unemployment Tax PayableACCOUNT NO. 240

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						
July 4	Balance	✓				20620
11		G18		10416		31036
18		G18		9679		40715

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Mini Practice Set 3 (continued)

ACCOUNT U.S. Savings Bonds Payable ACCOUNT NO. 245

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						
July 4	Balance	✓				4000
11		G18		2000		6000
18		G18		2000		8000

ACCOUNT United Way Payable ACCOUNT NO. 250

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						
July 4	Balance	✓				1200
11		G18		1200		2400
18		G18		1200		3600

ACCOUNT Payroll Tax Expense ACCOUNT NO. 620

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						
July 4	Balance	✓			568920	
11		G18	36941		605861	
18		G18	36617		642478	

ACCOUNT Salaries Expense ACCOUNT NO. 630

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						
July 11	Balance	✓			4394739	
18		G18	296314		4691053	

Mini Practice Set 3 (continued)

(9)


Happy Trees
Landscaping service
PAYROLL ACCOUNT
456 Lindenhurst Street
Kingsbury, Michigan 03855

310
53-215
113

Date _____ 20 ____

Pay to the Order of _____ \$ _____

Dollars

 **Patriot Bank**
CONCORD, MASSACHUSETTS

⑆011302153⑆ 0001 290 3⑈ 0310

Employee Pay Statement **310**
Detach and retain this statement.

Period Ending	Earnings			Deductions							Net Pay
	Regular	Overtime	Total	Social Security Tax	Med. Tax	Federal Income Tax	State Income Tax	Hosp. Ins.	Other	Total	


Happy Trees
Landscaping service
PAYROLL ACCOUNT
456 Lindenhurst Street
Kingsbury, Michigan 03855

311
53-215
113

Date _____ 20 ____

Pay to the Order of _____ \$ _____

Dollars


 **Patriot Bank**
CONCORD, MASSACHUSETTS

⑆011302153⑆ 0001 290 3⑈ 0311


Employee Pay Statement **311**
Detach and retain this statement.

Period Ending	Earnings			Deductions							Net Pay
	Regular	Overtime	Total	Social Security Tax	Med. Tax	Federal Income Tax	State Income Tax	Hosp. Ins.	Other	Total	

Mini Practice Set 3 (continued)

Happy Trees Landscaping service PAYROLL ACCOUNT 456 Lindenhurst Street Kingsbury, Michigan 03855	312 $\frac{53-215}{113}$
Date _____ 20 ____	
Pay to the Order of _____	\$ _____
_____ Dollars	
 CONCORD, MASSACHUSETTS	
⑆011302153⑆ 0001 290 3Ⓜ 0312	
<i>Employee Pay Statement</i> Detach and retain this statement.	
312	

Period Ending	Earnings			Deductions							Net Pay
	Regular	Overtime	Total	Social Security Tax	Med. Tax	Federal Income Tax	State Income Tax	Hosp. Ins.	Other	Total	

Happy Trees Landscaping service PAYROLL ACCOUNT 456 Lindenhurst Street Kingsbury, Michigan 03855	313 $\frac{53-215}{113}$
Date _____ 20 ____	
Pay to the Order of _____	\$ _____
_____ Dollars	
 CONCORD, MASSACHUSETTS	
⑆011302153⑆ 0001 290 3Ⓜ 0313	
<i>Employee Pay Statement</i> Detach and retain this statement.	
313	

Period Ending	Earnings			Deductions							Net Pay
	Regular	Overtime	Total	Social Security Tax	Med. Tax	Federal Income Tax	State Income Tax	Hosp. Ins.	Other	Total	

Mini Practice Set 3 (continued)


Happy Trees
Landscaping service
PAYROLL ACCOUNT
456 Lindenhurst Street
Kingsbury, Michigan 03855

314
53-215
113

Date _____ 20 _____

Pay to the Order of _____ \$ _____

Dollars

 **Patriot Bank**
CONCORD, MASSACHUSETTS

⑆011302153⑆ 0001 290 3⑈ 0314

Employee Pay Statement **314**
Detach and retain this statement.

Period Ending	Earnings			Deductions							Net Pay
	Regular	Overtime	Total	Social Security Tax	Med. Tax	Federal Income Tax	State Income Tax	Hosp. Ins.	Other	Total	


Happy Trees
Landscaping service
PAYROLL ACCOUNT
456 Lindenhurst Street
Kingsbury, Michigan 03855

315
53-215
113

Date _____ 20 _____

Pay to the Order of _____ \$ _____

Dollars

 **Patriot Bank**
CONCORD, MASSACHUSETTS

⑆011302153⑆ 0001 290 3⑈ 0315

Employee Pay Statement **315**
Detach and retain this statement.

Period Ending	Earnings			Deductions							Net Pay
	Regular	Overtime	Total	Social Security Tax	Med. Tax	Federal Income Tax	State Income Tax	Hosp. Ins.	Other	Total	

Mini Practice Set 3 (continued)


Happy Trees
Landscaping service
PAYROLL ACCOUNT
456 Lindenhurst Street
Kingsbury, Michigan 03855

316
53-215
113

Date _____ 20 ____

Pay to the Order of _____ \$ _____

Dollars

 **Patriot Bank**
CONCORD, MASSACHUSETTS

⑆011302153⑆ 0001 290 3⑈ 0316

Employee Pay Statement **316**
Detach and retain this statement.

Period Ending	Earnings			Deductions							Net Pay
	Regular	Overtime	Total	Social Security Tax	Med. Tax	Federal Income Tax	State Income Tax	Hosp. Ins.	Other	Total	


Happy Trees
Landscaping service
PAYROLL ACCOUNT
456 Lindenhurst Street
Kingsbury, Michigan 03855

317
53-215
113

Date _____ 20 ____

Pay to the Order of _____ \$ _____

Dollars

 **Patriot Bank**
CONCORD, MASSACHUSETTS

⑆011302153⑆ 0001 290 3⑈ 0317

Employee Pay Statement **317**
Detach and retain this statement.

Period Ending	Earnings			Deductions							Net Pay
	Regular	Overtime	Total	Social Security Tax	Med. Tax	Federal Income Tax	State Income Tax	Hosp. Ins.	Other	Total	

Mini Practice Set 3 (continued)

(10)

EMPLOYEE'S EARNINGS RECORD FOR QUARTER ENDING September 30, 20--

Alter **Michael** EMPLOYEE NO. 019 MARTIAL STATUS S ALLOWANCES 1
 Last Name First Initial
479 Landon Street POSITION Supply Clerk
 Address Kingsbury, Michigan RATE OF PAY 7.81 SOC. SEC. NO. 049-71-8436

PAY PERIOD	EARNINGS			DEDUCTIONS						TOTAL	NET PAY	ACCUMULATED EARNINGS
	NO. ENDED	REGULAR	OVERTIME	SOC. SEC. TAX	MED. TAX	FED. INC. TAX	STATE INC. TAX	HOSP. INS.	OTHER			
1	7/4	158 60		9 83	2 30	8 00	3 17	6 00	5 00	34 30	124 30	2,572 10
2	7/11	154 10		9 55	2 23	8 00	3 08	6 00	5 00	33 86	120 24	2,884 80
3	7/18	147 30		9 13	2 13	6 00	2 94	6 00	5 00	31 20	116 10	3,032 10
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
QUARTERLY TOTALS												

Other Deductions: B—U.S. Savings Bonds; C—Credit Union; UD—Union Dues; UW—United Way.

Mini Practice Set 3 (continued)

EMPLOYEE'S EARNINGS RECORD FOR QUARTER ENDING September 30, 20--

Millette **Greg** **Millette** **M** **2**
 Last Name First Initial EMPLOYEE NO. MARTIAL STATUS ALLOWANCES
86 Meadow Road **Salesperson**
 Address POSITION
Kingsbury, Michigan **\$450/week + 10%** **046-29-8403**
 RATE OF PAY SOC. SEC. NO.

PAY PERIOD	EARNINGS			DEDUCTIONS						TOTAL	NET PAY	ACCUMULATED EARNINGS
	NO. ENDED	REGULAR	OVERTIME	SOC. SEC. TAX	MED. TAX	FED. INC. TAX	STATE INC. TAX	HOSP. INS.	OTHER			
1	7/4	526 10		32 62	7 63	44 00	10 52	9 00	5 00	108 77	417 33	9,349 20
2	7/11	519 60		32 22	7 53	42 00	10 39	9 00	5 00	106 14	413 46	9,875 30
3	7/18	584 20		36 22	8 47	51 00	11 68	9 00	5 00	121 37	462 83	10,394 90
4												10,979 10
5												
6												
7												
8												
9												
10												
11												
12												
13												
QUARTERLY TOTALS												

Other Deductions: B—U.S. Savings Bonds; C—Credit Union; UD—Union Dues; UW—United Way.

Mini Practice Set 3 (concluded)

(12)

<p style="text-align: center;">FEDERAL TAX DEPOSIT COUPON FORM 8109</p> <p style="text-align: center;">Place an "X" in box if there is a change to Employer Number or Name. See instructions.</p> <div style="border: 1px solid black; width: 100px; height: 50px; margin: 0 auto;"></div> <p style="text-align: center; font-size: small;">BANK NAME/ DATE STAMP</p>	<p style="text-align: center;">AMOUNT OF DEPOSIT</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">DOLLARS</td> <td style="width: 80%; border: 2px solid blue; height: 40px;"> <div style="display: flex; justify-content: space-around; border-bottom: 1px solid blue;"> 00000000000 </div> </td> <td style="width: 10%; text-align: center;">CENTS</td> </tr> </table> <p style="margin-top: 10px;">Employer Identification Number 02-3487321 040412</p> <p style="margin-top: 5px;">HAPPY TREES LANDSCAPING SERVICE 456 LINDENHURST STREET KINGSBURY, MICHIGAN 03855</p>	DOLLARS	<div style="display: flex; justify-content: space-around; border-bottom: 1px solid blue;"> 00000000000 </div>	CENTS	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%;">Type of Tax MARK ONE</th> <th style="width: 50%;">Tax Period MARK ONE</th> </tr> <tr> <td><input type="checkbox"/> 941</td> <td><input type="checkbox"/> 1st Quarter</td> </tr> <tr> <td><input type="checkbox"/> 940</td> <td><input type="checkbox"/> 2nd Quarter</td> </tr> <tr> <td><input type="checkbox"/> 943</td> <td><input type="checkbox"/> 3rd Quarter</td> </tr> <tr> <td><input type="checkbox"/> 720</td> <td><input type="checkbox"/> 990T</td> </tr> <tr> <td><input type="checkbox"/> 945</td> <td><input type="checkbox"/> 990C</td> </tr> <tr> <td><input type="checkbox"/> IRS USE ONLY</td> <td><input type="checkbox"/> 1042</td> </tr> </table>	Type of Tax MARK ONE	Tax Period MARK ONE	<input type="checkbox"/> 941	<input type="checkbox"/> 1st Quarter	<input type="checkbox"/> 940	<input type="checkbox"/> 2nd Quarter	<input type="checkbox"/> 943	<input type="checkbox"/> 3rd Quarter	<input type="checkbox"/> 720	<input type="checkbox"/> 990T	<input type="checkbox"/> 945	<input type="checkbox"/> 990C	<input type="checkbox"/> IRS USE ONLY	<input type="checkbox"/> 1042
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<p>Amount _____</p> <p>Check Number _____</p> <p>Date _____</p> <p>Type of Tax _____</p>	<p style="text-align: center;">DO NOT WRITE OR STAMP BELOW THIS LINE</p> <p style="text-align: center; font-size: small;">SEE BACK COVER FOR PAPERWORK REDUCTION ACT FOR BANK USE IN MICR ENCODING</p> <div style="border: 1px solid black; padding: 5px; text-align: center;"> 023487321040412 </div>																		

Analyze:

MINI PRACTICE SET **3**

Happy Trees Landscaping Service

Audit Test

Instructions: Use your completed solutions to answer the following questions.
Write the answer in the space to the left of each question.

Answer

1. What rate is used to compute employee state income tax?
2. What rate is used to compute the employer's Federal unemployment tax?
3. What commission amount did Greg Millette earn?
4. How many employees reached the maximum taxable amount for the social security tax this period?
5. What was the total net pay for the pay period ending July 25?
6. How many payroll checks were issued for this period?
7. What was the amount of check 972?
8. What was the amount paid to American Insurance Company for employee hospital insurance?
9. What accounts were debited when check 973 was recorded in the general ledger?
10. What is the ending balance of the Employees' Federal Income Tax Payable account at July 31?

- _____ **11.** What is the ending balance of the Cash in Bank account at month end?
- _____ **12.** What is the amount of payroll check 312?
- _____ **13.** What is the amount of accumulated earnings for Michael Alter after the July 25 paycheck?
- _____ **14.** What amount was remitted with the Federal Tax Deposit Coupon Form 8109 on July 25?
- _____ **15.** What total amount of federal income tax was withheld from the paycheck of Greg Millette at the July 25 pay period?
- _____ **16.** What is the total of payroll liabilities at July 25?
- _____ **17.** What amount was debited to Salaries Expense on July 25?
- _____ **18.** What is the balance in the Happy Trees Landscaping Service regular bank account after check 974 is recorded?
- _____ **19.** What is the next pay period date for this business?