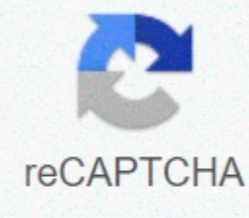




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Reporting one sample t-test in apa style

Order Reprints Print Article Economic update by regions Financial regions.com Jan. 10: We will admit that we do not quite know what to do in the preliminary estimates of average hourly earnings and average weekly hours – both were revised lower for October and November.... That the length of the average work now hovers at 34.3 hours in the fourth quarter now appears to be down to the point we often take: The working day remains shorter than would be the case if we were really in full employment, and a short working day is a low-cost form of work and a market shift. Faced with binding restrictions on the supply of work, companies have a great deal of capacity to increase their overall work input by adding hours to their current workers. Moreover, in a labour market that is largely free, wage pressures would be more intense than the data mean. Will the revised data published in January's employment report show any significant differences on either front? We don't think that's the way it's going to be... We expect the pace of job growth to continue to decline in 2020, but it will remain sufficient to keep the unemployment rate down or slightly lower. However, as wage data show, the labour market is more neglected than the unemployment rate suggests. — Richard F. Moody's 2020 U.S. Investment Policy Committee CFRA Notes cfraresearch.com Jan. Jan. 8: Followers of calendar-based performance forecasting indicators popularized by the Almanac stock market have a lot to look forward to in 2020. Despite iran-related volatility, the Santa's rally (seven days of dow's price changes in the last five trading days of the old year and the first two new years) has been positive and points to a favourable return in 2020. The first five trading days of the new year were also positive, indicating an increased likelihood of an increase in the year for the market. When both indicators were positive, the Dow gained an average of 11.5% for the year, rising by 80% compared with an 8.1% average rise and a 70% progression rate for all years. Sam StovallBearish Divergence and VIX Chart and Focus by McClellan Financial Publications mcoscillator.com Jan. Jan. 9: Major averages ignore rocket attacks, oil market turmoil and excessively bullsmalling, with prices higher in 2020. But now we have a lot of bear ing in the VIX index that doesn't lower low prices to confirm these higher prices. The VIX is the lowest closing low for that price uptrend to Nov. 26, at 11.54am. Since then, it has been the successor to higher sets, although prices have continued to rise. This kind of bear-like division meant that, based on past episodes, a meaningful peak has been spied on.... It seems to me that the VIX does not always give us such a discrepancy at every summit where we might want to get such a message. But It shows us such a discrepa ate, worth listening to. And usually the time span of the discrepa between the two weeks is only a few weeks. When we get a big VIX to jump up to 20 or more, the clock is reset in terms of tabuting the new divergence. Tom McClellan For this chapter, material with the author's name and address must be sent to MarketWatch@barrons.com. An error occurred, please try again later. Thank you This article was sent to The Acronym/Expression/Symbol Refers to: IRC or Code Department Internal Revenue Instructions IRS Form Tax Code Pub or IRS Publication IRB Internal Income Bulletin 31 U.S. .C. Title 31 United States Code C.F.R. Code of Federal Regulations Treas. Reg. or Treasury Regulations DOWN Department of Labor Cir. 230 Treasury Department Circular 230 IRM Internal Revenue Manual T.C. Memo Tax Court Memo § Symbol for Code Section Numbers and/or letters following the code section symbol are used to guide the user to the appropriate area in the Code for that reference. 1. In accordance with the Circular Office of the Treasury No. It is considered to be incompetence and insolvent conduct, except: (A) Conviction for any offence under federal tax laws (B) Conviction of a felony, in which the disclosure of information on tax declarations by the taxable person (D) does not validally report a tax application made by the practical person when the application for the federal tax law is required for that purposes Key: C Reference: Cir. 230, section 10.51.2. Circular 230 provides for all of the following sanctions for registered agents, EXCEPT: (A) Fine (B) Prison (C) Confidentiality (D) Disembarkation key: B References: Cir. 230 Ward 10.50 3. What is the maximum number of future tax years or periods that can be recorded in a centralised authentication file (CAF) on Form 2848 after the tax number has been received by form 2848? (A) 31 December of the year received + 1 (B) 31 December of the year of receipt + 2 (C) 31 December receipt + 3 (D) 31 December of the year of receipt + 4 Key: C References: Instructions for form 2848 pp. 3 4. The taxable person lodged a complaint with the tax treatment and then signed Form 8821, the Information Tax Authorization, and thus approved the non-member yield preparer to receive the tax information of the taxable person in connection with the case before the complaints. Which of the following is correct? (A) An unaffumbered return preparer may represent the client before the IRS complaints on the basis of form 8821 (B) An unaffumbered return preparer may represent the party before the IRS complaints with a note attached by the party (D) The unaffumbered repayment preparer may not represent the contracting authority before IRS Complaints Key: D Reference: Form 2848 Instructions p. 2 5. In order to meet the due diligence requirements, the draftsman must, for a certain period, when drawing up the earned income worksheet and form 8867 EXCEPT: (A) A record of how, when, i from whom, i su information for the preparation of Forma 8867 i worksheet pribavene (B) Copy of Form 8867 (C) A record of the question of the competent taxpayers, on their ability to credit (D) Copies of documents submitted by the taxable person to which the complainant has referred to determine the eligibility for credits Key: C References: Form 8867 Instructions (2019), Part VI, p. 4 6. The registered representative (EA) is in the process of representing the taxpayer before the Internal Revenue Service for tax purposes. The taxpayer's ex-husband also asked the EA to represent him on the same matter. The EA must represent both, except: (A) The EA must inform the Professional Accountability Office that the EA will represent both taxpayers (B) Both taxpayers must be deprived of a conflict of interest and the EA (C) EA must reasonably believe that the EA is able to give both taxpayers (D) Representation not to the law Key Key : A References: Cir. 230, Section 10.29 7. The registered representative (EA) prepared an individual income tax for the taxpayer with a balance sheet of \$25,597. The taxable person is unable to pay the full amount at the time of filing and would like to determine the instalment agreement. Which of the following statements is correct in relation to this agreement? (A) Since the taxable person owes more than \$25,000, the taxpayer may not use online (B) The taxable person will not be charged a fee for the billing of this instalment agreement (C) The taxable person must be subject to the subject of a fund (D) the taxpayer shall not be liable for interest and penalty payment in instalments Key: C Reference: Publication 594 Page 3 8. In order to be approved by a taxable person for an agreement on guaranteed instalments, the taxable person may not file any tax returns or pay any tax shown on such returns during one of the previous years: (A) 3 taxable years (B) 5 taxable years (C) 6 taxable years (D) 10 taxable years Key: B References: IRC §6159(c)(2) 9. The taxpayer is guaranteed a \$300 monthly mileage allowance for business trips from their employer. For this to be a non-taxable point, which of the following should be true? (A) Within 180 days of payment or incurrance of costs (B) The taxable person must account for the expenditure accordingly within 60 days of the payment or has occurred (C) The taxable person must receive the advance within 60 days of the date on which the taxable person has the advance payment. (D) The taxable person must account for the expenditure accordingly within 120 days of the date of paid or have occurred key: B References: Publication 463 Chapter 6 Page 29 10. Which of the following tasks can be performed by the registered representative (EA) on behalf of his client? (A) Prepare and file a return action in the U.S. District Court (B) Prepare and sign a petition from the United States Tax Court to challenge the deficiency notice (C) Prepare and sign a protest to challenge the results of the review in the IRS Appellate Office (D) Prepare and file a bankruptcy petition in the United States Bankruptcy Court on unpaid tax balance Key : C References: Cir. 230, Section 10.2(a)(4), 10.3(c) and 10.32; Pub 947, pages 3 and 7 11. The registered representative (EA) may represent the taxable person: (A) Before any administrative rate of the Tax Administration (B) Only if the EA has prepared the paid return (C) in all federal tax-related proceedings (D) Before collection, examinations and tax court Key: References: Publication 947, pages 3 and 7; Cir. 230, sections 10.2(a)(4), 10.3(c) & 10.32 12. The new customer visits the registered representative (EA). Taxpayers believe that the US tax system is entirely voluntary and has invested a return that does not indicate income tax and demands a refund of all deductions. The IRS estimated a \$5,000 non-serious kickback. The taxable person received a notice of payment and the right to collect (CDP) Hearing in respect of a fine of \$5,000. The taxable person wishes the EA to present previous arguments on the tax system in the request for the CDP hearing. What of the following statements is correct with regard to the request for a CDP hearing, in which the arguments previously considered to be frivolous? (A) Where the tax number provides a notification to taxable persons, that the request for CDP is frivolous, the taxpayer is given a 30-day increase and the shift request for CDP how the non-depressant sub-pregnancy penalty (B) EA would not be underlined by the hearing penalty for surrendering the request for the CDP(C) hearing request by the estimated unsightly refundable penalty of \$5 000. , the second penalty cannot be assessed for the same tax period (D) The application for CDP will terminate all levies, and the complaint considers the request to be the key: references: IRC §§ 6330(g), 6702 13. The taxable person received a notice from the taxable person, which stated that the examination of the previous annual tax return had been made and that an adjustment had been made, which increased the amount of the tax by \$2,560. The taxable person does not agree with the adjustment. The taxable person could request a re-audit in all of the following cases, EXCEPT: (A) The total amount already paid (B) For review there is no new documentation (C) They did not appear on the review or sent information to the IRS (D) They moved and never received notification of Key: References: Post 3598 14. The registered agent (EA) client is taxable person requesting assistance with the proposed penalty. All of the following are ways of challenging penalties, Except: (A) Before assessing the penalty, the EA may request a review of the penalty (B) Pre assessment of the penalty, the EA may request the obliging arbitration to investigate the penal (C) After assessing the penalty, the written requirements for abatement may be made (D) After assessing and paying the penalty, the EA may apply for reimbursement Key: B Reference: Methods of appeal penalties, IRM 20.1.1.4(2) 15. Communication of the registered representative with the customer may be privileged if it relates to: (A) Encouraging the client to participate in the tax haven (B) Preparation of the customer's tax return (C) Representation of the client at the taxpayer's examination (D) Criminal tax investigation Key: C References: IRC § 7525 (a)(1)-(2) and (b); Publication 556, pages 3-4 16. When advertising its services, the registered agent may use all of the following sentences to describe the professional designation, EXCEPT: (A) Certified for practice before the Internal Revenue Service (B), admitted to practice before the Internal Revenue Service (C) registered to represent taxpayers before the Internal Revenue Service (D), entered into practice before the Internal Revenue Service key: A Reference: Cir. 230 , section 10.30(a)(1) 17. The registered agent (EA) represented the taxable person and the former business partner of the taxable person before the Tax Commission in connection with a specific tax matter. Due to a conflict of interest between taxpayers in the tax case, the EA obtained written consent from any party who witnessed a conflict of interest and consented to the information provided. How long should the EA keep these written consents after the conclusion of representation? (A) 24 Months (B) 36 Months (C) 48 Months (D) 72 Months Key: B References: Cir. 230, section 10.29(c) 18. 5; Treas. what are you going to do? Reg. § 601.106(d)(2)(ii) 19. In order to avoid imposing penalties related to accuracy for a significantly undervalued income tax, which is the type of body to which the taxable person can rely on to attempt to show a substantial mandate for the tax treatment of an item? (A) www.irs.gov (B) Revenue Decisions (C) IRS Forms (D) IRS Publications Key: B Reference: IRS Publication, Pub 17 pp. 18 & 19 20. When an electronic return originator (ERO) receives a refusal of an e-mail refund and eliminate the reason for the refusal, how soon should ERO take reasonable steps to notify the taxable person? (A) Within 8 hours (B) Within 12 hours (C) Within 24 hours (D) Within 48 hours Key: C Reference: Publication 1345 Manual for authorised providers of tax administration e-files of individual income tax returns p. 25 25

