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 Edition SOLUTION TO
 CLASS PROBLEMS
 CHAPTER 4 Solution to
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 Four - 2 Case 1 The
 solution for this Case
 would be as follows:
 Tax On First \$42,707 \$
 6,406 Tax On Next
 \$32,293 (\$75,000 -
 \$42,707) At 22 Percent
 7,104 Federal Tax

Before Credits \$13,510
 Basic Personal Amount
 (\$10,822) EI (...

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and/or consumers. The incidence shift will depend on competition in world markets and employment levels.

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Canadian Tax Principles 2017-2018 Edition, Byrd and Chen, Pearson, 2017

CHAPTER 3
HOMEWORK
SOLUTIONS Solution to Assignment Problem Three - 1 Cheeco Marques As the bonus is not paid within 3 years of the end of the year in which the services were rendered, this is a salary deferral arrangement. The company will deduct the bonus in the taxation year ending November 30, 2017.

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 monopoly, the tax will
 probably be entirely
 shifted to employees
 and/or consumers.

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 Study AP = Assignment
 Prob. TIF = Test Item
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 the problem number in
 the 2014/15 edition in
 grey type and the
 number of the updated
 problem in the 2015/16

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