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1)

Expenses	
cl payable 100	PIL (Bal) 100
=	=

C.A.	100	C.A	T.B
Less: future deduction	(100)	100	0
	<u>0</u>		

2)

Expense	
cl payable 100	PIL (Bal) 100

C.A	100	C.A	T.B
Less: future deduction	(0)	100	100
	<u>100</u>		

3)

Expenses-Fine	
cl payable 100	PIL (Bal) 100

C.A	100	C.A	T.B
Less: future deduction	(0)	100	100
	<u>100</u>		

4)

Loan	
closing 100	Cash 100

C.A	100	C.A	T.B
Less: future deduction	(0)	100	100
	<u>100</u>		

5)

Rental income	
cl unearned 100	Cash (Bal) 100

C.A.	100	C.A	T.B
Less: Revenue not taxable in future	(100)	100	0
	<u>0</u>		

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1)

Int. income	
PIL (Bal) 100	cl. receivable 100

C.A	100	C.A	T.B
Less: future taxable amount	(100)	100	0
	<u>0</u>		

2)

Dividend income	
PIL (Bal) 100	cl rec. 100

C.A	100	C.A	T.B
Less: future taxable amount	(0)	100	100
	<u>100</u>		

3)

Debtor	
sale 100	closing 100

C.A	100	C.A	T.B
Less: future taxable amount	(0)	100	100
	<u>100</u>		

4)

Loan Receivable	
cash 100	cl. 100

C.A	100	C.A	T.B
Less: future taxable am.	(0)	100	100
	<u>100</u>		

5)

Expense	
Cash (Bal) 100	cl prepaid 100

C.A	100	C.A	T.B
Less: future taxable amount	(100)	100	0
Add: future deductible amount	0		
	<u>0</u>		