S/N	CRSCODE
1	ACC201
2	ACC201
3	ACC201
4	ACC201
5	ACC201
6	ACC201
7	ACC201
8	ACC201
9	ACC201
10	ACC201

QUESTION
An itinerant worker is an individual or person who works
An example of Unearned inocme is
The following are non allowable deductions except:
An individual that creates a trust or settlement either directly or indirectly is _____
If the taxable profit of Usman Plc is ₦1,200,000 what is the tax liability of the company
XYX limited is a small company with a turnover of ₦800,000. caculate the tax liability of the compa
The preceding year basis (PYB) of assesment on comment of business starts from
The year before the year of cessation of trade or business is
VAT is administered by
The basis period for the ultimate year of assessmnent on cessation of business is :

OPTION A	OPTION B
In another state	In federal Capital Territory
Profession	Vocation
Bad debts written off	General provisions for bad debt
An executor	A settler
₦240,000	₦120,000
₦160,000	₦80,000
The first tax year	The second Tax year
The ultimate year	Actual year
Federal inland revenue service (FIRS)	State inland revenue service (SIRS)
on preceding year basis	On actual year basis

OPTION C	OPTION D	ANS
As a member of the armed forces	In more than one place is Nigeria	D
Rent	Trade	C
Depreciation	Acquisition of a new lease	A
An administrator	A Legatee	B
₦420,000	₦360,000	D
₦240,OOO	₦120,OOO	A
The third tax year	The fourth tax year	C
The Penultimate year	The assessment year	C
Local government	Joint tax Board	A
cessation year basis	On normal year basis	B

TMANO
TMA 2
TMA 2
TMA2
TMA 2
TMA 2
TMA 2
TMA2
TMA 2
TMA 2
TMA 3