

24. Issued Petty Cash Voucher No. 622.
(Form 33).

Tuesday, September 13, 20--

You are out of the office for the day to attend a training seminar.

Wednesday, September 14, 20--

25. Issued check to Phil's Furniture Farm in payment of the August 30 purchase invoice (Form 12).

26. Issued check to Dutch Country Furniture in payment of the August 30 purchase invoice (Form 13).

Thursday, September 15, 20--

27. Received the September 14 purchase invoice from Luminar, Inc. (Form 34).

28. Issued Sales Ticket No. 2432 to Iron Skillet (Form 35).

29. Issued check to Carrington Imports in payment of August 21 (Form 4) purchase invoice and August 25 purchase invoice (Form 7).

30. Prepare the payroll (Form 36). Remember to round overtime rates to the nearest whole cent before calculating overtime wages. Reminder: The owner is not an employee. The semimonthly Federal Wage-Bracket Withholding Tables are found on the inside covers of this narrative booklet. After preparing the payroll register, issue a check to the payroll cash account for the total net payroll amount. Record this transfer (payment) to the payroll account in either the cash payments or general journal, depending on which journals you are using. Both journal users will now record the payroll entry in the general journal—the credit is to Payroll Cash. Lastly, record the employer's payroll tax (FICA, SUTA, and FUTA) entry in

the general journal regardless of which journals are being used for the practice set. Although you will not issue the payroll checks, check numbers 101-106 are used for this payroll. Record that information accordingly in the payroll register. OPTIONAL: Post to the employee's earnings records, if required by your instructor.

31. Issued check to Uniontown Savings Bank, a U.S. depository, in payment of the federal taxes due from August. Complete a Federal Tax Deposit Coupon (Form 37). This form must accompany the remittance. Keystone Furniture's employer number is 25-9100464.

**OPTIONAL REPORT OF
OUTGOING PAPERS**

If required, prepare a report of the outgoing papers in the general file behind guide File No. 5 and submit it, together with the outgoing papers, to your instructor for approval (Form 66).

Friday, September 16, 20--

32. Issued check to the Uniontown Gazette (Form 38).
33. Received a check from EJM Home Improvements (Form 39).
34. Issued Petty Cash Voucher No. 623 (Form 40).

Saturday, September 17, 20--

35. Processed cash sales for the week ending September 17 (Form 41).
36. Received the September 15 purchase invoice from Cameron's Classic Collection (Form 42).