

Chapter- 4 Income from Salary

- Q.1.** The maximum ceiling limit for exemption under section- 10(10) in respect of gratuity for employees covered by the Payment of Gratuity Act, 1972 is -
- (a) Rs.10,00,000
 - (b) Rs.5,00,000
 - (c) Rs.3,50,000
 - (d) Rs.20,00,000
- Q.2.** The maximum ceiling limit for exemption under section 10(10C) with respect to compensation received on voluntary retirement is -
- (a) Rs.2,50,000
 - (b) Rs.3,00,000
 - (c) Rs.3,50,000
 - (d) Rs.5,00,000
- Q.3.** The HRA paid to an employee residing in Patna is exempt up to the lower of actual HRA, excess of rent paid over 10% of salary and -
- (a) 30% of salary
 - (b) 40% of salary
 - (c) 50% of salary
 - (d) 60% of salary
- Q.4.** Anirudh stays in New Delhi. His basic salary is Rs. 10,000 p.m., D.A. (60% of which forms part of pay) is Rs. 6,000 p.m., HRA is Rs. 5,000 p.m. and he is entitled to a commission of 1% on the turnover achieved by him. Anirudh pays a rent of Rs. 5,500p.m. The turnover achieved by him during the current year is Rs. 12 lakhs. The amount of HRA exempt under section 10(13A) is –
- (a) Rs.48,480
 - (b) Rs.45,600
 - (c) Rs.49,680
 - (d) Rs.46,800
- Q.5.** The overall contribution in provident fund upto Rs_____ is not subject to taxability of perquisites.
- (a) 5,00,000
 - (b) 7,50,000
 - (c) 12,00,000
 - (d) 12,50,000
- Q.6.** Rajesh is provided with a rent free unfurnished accommodation, which is owned by his employer, XY Pvt. Ltd., in New Delhi. The value of perquisite in the hands of Rajesh is
- (a) 20% of salary
 - (b) 15% of salary
 - (c) 10% of salary

(d) 7.5% of salary

- Q.7.** Anand is provided with furniture to the value of Rs. 70,000 along with house from February, 2024. The actual hire charges paid by his employer for hire of furniture is Rs. 5,000 p.a. The value of furniture to be included along with value of unfurnished house for A.Y.2024-25 is-
- (a) Rs.5,000
 - (b) Rs.7,000
 - (c) Rs.10,500
 - (d) Rs.14,000
- Q.8.** Exemption on interest on PPF & RPF is not available if aggregate contribution exceed _____ in any P.Y.
- (a)Rs. 2,50,000
 - (b)Rs. 3,00,000
 - (c)Rs. 1,50,000
 - (d)Rs. 5,00,000
- Q.9.** The entertainment allowance received by a Government employee is exempt up to the lower of the actual entertainment allowance received, $\frac{1}{5}^{\text{th}}$ of basic salary and-
- (a) Rs.4,000
 - (b) Rs.6,000
 - (c) Rs.5,000
 - (d) Rs.10,000.
- Q.10.** Which of the following income is taxable under the head 'income from salary' –
- (a) Salary received by a partner from firm
 - (b) Salary received by a Member of Parliament
 - (c) Salary of a Government Officer
 - (d) None of the above.
- Q.11.** Anand is entitled to get a pension of Rs. 600 per month from a private company. He gets three-fifth of the pension commuted and received Rs. 36,000. He did not receive gratuity. The taxable portion of commuted value of pension is –
- (a) Rs. 16,000
 - (b) Rs. 6,000
 - (c) Rs. 18,000
 - (d) Rs. 12,000.
- Q.12.** Sneha is an employee in a private company. In the previous year she received salary Rs. 1,80,000 and entertainment allowance Rs. 12,000. She spent Rs. 6,000 on entertainment. Under section 16(ii), she is entitled to deduction of –
- (a) Rs. 12,000
 - (b) Rs. 6,000
 - (c) Rs. 5,000

(d) Nil.

- Q.13.** Interest-free loan to an employee, where the amount of loan does not exceed any one of the following, shall be treated as the tax-free perquisite in all cases under section 17(2) –
- (a) Rs.10,000
 - (b) Rs.15,000
 - (c) Rs.20,000
 - (d) Rs.25,000.
- Q.14.** Prakash obtained interest-free loan of Rs. 20,000 from his employer company for purchasing a two-wheeler. The market rate of interest on such loan is 20% per annum. The lending rate of State Bank of India is 15.5% and that of the private sector banks is 16%. The taxable amount of this perquisite will be computed at the rate of –
- (a) 20%
 - (b) 16%
 - (c) 15.5%
 - (d) Nil rate.
- Q.15.** The maximum exemption in respect of transport allowance granted to an employee to meet his expenditure for the purpose of commuting between the place of his residence and the place of his duty shall be –
- (a) Rs. 600 per month
 - (b) Rs. 700 per month
 - (c) Nil
 - (d) Rs. 900 per month

TRUE AND FALSE

- Q.16.** Remuneration received by Member of Parliament are taxable under the head “Income from other sources”.
- Q.17.** No deduction is allowable from income from salary.
- Q.18.** Allowances payable to Central Government employees for serving outside India is fully taxable as salary.
- Q.19.** Telephone provided to an employee at his residence is a tax-free perquisite.
- Q.20.** R, a chartered accountant is employed with R Ltd, as an internal auditor and requests the employer to call the remuneration as internal audit fee. R shall be chargeable to tax for such fee under the head:
- (A) income from salary
 - (B) profit and gain from business and Profession
 - (C) Income from other sources
- Q.21.** ABC Ltd pays a salary of Rs. 2,30,000 to his employee G and undertakes to pay the Income Tax amounting to Rs. 3,090 during the previous year on behalf of G. The gross salary of G

shall be:

- (a) Rs.1,90,000
- (b) Rs.2,33,090
- (c) Rs.1,86,910

Q.22. Sec.10[10][c] gives exemption of

- (a) Gratuity
- (b) Pension
- (c) VRS
- (d) None

Q.23. 10[10] [AA] gives exemption for _____

- (a) Gratuity
- (b) Pension
- (c) Leave Encashment
- (d) None

Q.24. Sam who is entitled to salary of Rs. 10,000 p.m. took an advance of Rs. 40,000 against the salary in the month of March 2017. The gross salary of Sam for assessment year 2024-25 shall be:

- (a) Rs.1,60,000
- (b) Rs.1,20,000
- (c) None of the above

Q.25. Ram, who is entitled to salary of Rs. 10,000 p.m took advances salary from his employer for the month of April and May 2023 along with salary of March 2023 on 31-3-2024. The gross salary of R for assessment year 2024-25 shall be:

- (a) Rs. 1,20,000
- (b) Rs. 1,40,000
- (c) none of these two

Q.26. R is employed with G Ltd. at a salary of Rs.10,000 p.m. As G Ltd, was financial crisis, it paid the salary of January 2024 to March 2024 to R only in July 2024. The gross salary of R for assessment year 2024-25 shall be:

- (a) Rs. 1,20,000
- (b) Rs. 90,000
- (c) none of these two

Q.27. Salary of Sanjay is Rs.10000 p.m he had taken salary in advances for the month of April 2024 to June 2024 in March 2024 itself. The gross salary for assessment year 2024-25 shall be:

- (a) Rs. 1,20,000
- (b) Rs. 90,000
- (c) none of the above

Q.28. R who was working with another company joined the present employer w.e.f 1-5-2023 at a

salary of Rs. 10,000 p.m. His salary becomes due on first of next month. He was also entitled to a pension of Rs.4000 p.m. from his formal employer as he retired on 31-3-2024. His pension is taxable on due basis. His gross salary for assessment year 2024-25 shall be:

- (a) Rs.1,10,000
- (b) Rs.1,58,000
- (c) Rs.1,48,000

Q.29. The Government of India announced increase in the D.A on 15-03-2011 with the retrospective effect from 1-5-2007 and the same were paid on 6-4-2011. The arrears of D.A shall be taxable in the previous year:

- (a) 2010-11
- (b) 2011-12
- (c) in respective previous year to which these relates

Q.30. Gratuity shall be fully exempt in case of:

- (a) Central and State Government employees
- (b) Central and State Government employees and employees of local authority
- (c) Central and State Government employees and employees of local authority and employee of statutory corporation.

An employee is covered under the Payment of Gratuity Act ,1972 (Q31-36)

Q.31. Salary for purpose of calculating 15 days' salary for each completed year of service shall be:

- (a) last drawn salary
- (b) average salary of last 10 months
- (c) average salary of last 3 completed years

Q.32. Salary for the above purpose shall:

- (a) Include D.A allowance and fixed percentage of commission on turnover achieved by the employee
- (b) Not include D.A
- (c) Include D.A allowances to the extent the terms of employment provide
- (d) Includes D.A

Q.33. If the employee has completed service of 16 years 6 month and 5 days, the number of completed year shall be taken as:

- (a) 16 years
- (b) 17 years
- (c) 16 years 6 months and 5 days.

Q.34. If he has completed exactly 16 years and 6 months, the completed year shall be:

- (a) 16 year
- (b) 17 years
- (c) 16 years and 6 months

Q.35. For the purpose of computing 15 day's salary, the number of days in a month shall be

taken as:

- (a) 30 days
- (b) 26 days
- (c) 31 days

Q.36. The maximum exemption of gratuity covered in Gratuity act shall be:

- (a) Rs. 3,00,000
- (b) Rs. 10,00,000
- (c) Rs. 20,00,000.
- (d) 20 months' salary

An employee is neither a Government employee nor covered under the Payment of Gratuity Act 1972. (Q 37-41)

Q.37. salary for purpose of calculating half month shall be taken as:

- (a) last drawn salary
- (b) average salary of 10 months.
- (c) average salary of each completed year.

Q.38. Salary for the above purpose:

- (a) shall include D.A allowance and fixed percentage of commission on turnover achieved by the employee
- (b) shall not include in D.A
- (c) shall include D.A to the extent the terms of employment so provide and fixed percentage of commission on turnover achieved by the employee
- (d) shall include D.A to the extent the terms of employment so provide

Q.39. If the employee has completed 16 years and 8 months of service, the number of completed years shall be taken as:

- (a) 17 years
- (b) 16 years
- (c) 16 years and 8 months

Q.40. The maximum exemption of gratuity uncovered shall be:

- (a) Rs. 300000
- (b) Rs. 10,00,000
- (c) Rs. 20,00,000
- (d) 20-month salary

Q.41. Salary is Taxable under section

- (a) 15
- (b) 16
- (c) 17

Q.42. Kavita worked with a previous employer for 3 years but was not entitled to any gratuity. He worked with the present employer for 8 years and 7 months. The completed years of services for calculating exemption of gratuity shall be taken as:

- (a) 11 years
- (b) 8 years
- (c) 9 years
- (d) 12 years

Q.43. For purpose of calculating exemption of gratuity, salary shall include:

- (a) fixed commission
- (b) commission if it is fixed percentage on turnover
- (c) none of these two

Q.44. Un-commuted pension received by a Government employee is:

- (a) Exempt
- (b) Taxable
- (c) Partially taxable

Q.45. Commuted pension received shall be fully exempt in case of:

- (a) Government employee
- (b) Government employee or an employee of local authority
- (c) Government employee or an employee of local authority or an employee of statutory corporation.

Q.46. (i) An employee was also entitled to gratuity. He got 60% of his pension commuted and received a sum of Rs. 12,00,000 as commuted pension. The exemption in his case shall be:

- (a) Rs. 12,00,000
- (b) Rs. 4,00,000
- (c) Rs. 6,66,667
- (d) Rs. 8,00,000
- (e) Rs. 10,00,000

(ii) What shall be exemption if he was not entitled to any gratuity?

Q.47. Deduction from salary is covered u/s ____

- (a) 15
- (b) 16
- (c) 17

Q.48. Encashment of leave salary at the time of retirement is fully exempt in the case of:

- (a) Central Government employee
- (b) State Government employee
- (c) both Central Government and State government employee
- (d) Government employee and employee of local authority

Q.49. HRA is exempt u/s 10

- (a) [12A]
- (b) [13A]
- (c) [14A]

- Q.50.** Salary for exemption of leave encashment shall be taken as :
- (a) last drawn salary
 - (b) average salary of 10 months immediately preceding the month of retirement
 - (c) average salary of 10 months immediately preceding the date of retirement
- Q.51.** The maximum exemption in case of leave encashment shall be:
- (a) Rs. 2,40,000
 - (b) Rs. 3,50,000
 - (c) Rs. 3,00,000
- Q.52.** An employee availed the exemption of leave encashment of Rs. 1,00,000 in the past. He received from the second employer a sum of Rs. 2,50,000 as encashment of leave He will be entitled to exemption to the extent of:
- (a) NIL
 - (b) Rs. 2,50,000
 - (c) Rs. 2,00,000
 - (d) Rs. 1,40,000
- Q.53.** Compensation received on voluntary retirement is exempt under 10(10C) to the maximum extent of:
- (a) Rs. 2,40,000
 - (b) Rs. 3,50,000
 - (c) Rs. 5,00,000
 - (d) Rs. 1,40,000
- Q.54.**
- (i) If rent is paid for a house situated in Delhi, the house rent allowances shall be exempt to the maximum extent of:
 - (a) 40% of salary
 - (b) 50% of salary
 - (c) 60% of salary
 - (ii) What shall be exemption if the rent is paid for a house in Ghaziabad .
- Q.55.** Newspaper and Journal is a taxable Perquisite
- a) True
 - b) False
- Q.56.** A is entitled to Children education allowance @ 80 p.m per child for 3 children amounting Rs. 240 p.m. It will be exempt to the extent of:
- (a) Rs. 200 p.m
 - (b) Rs. 160 pm
 - (c) Rs. 240 pm
- Q.57.** M is entitled to Hostel expenditure allowance of Rs. 600 p.m The exemption in this case shall be:

- (a) Rs. 600 p.m
- (b) Rs. 400 p.m
- (c) Rs. 300 p.m .

Q.58. R is entitled to a transport allowance of Rs. 1000 p.m for commuting from his residence to office and back. He spends Rs. 600 p.m. The exemption shall be:

- (a) Rs. 1000 p.m
- (b) Rs. 800 p.m
- (c) Nil

Q.59. P is entitled to Rs.6000 as medical allowance. He spends Rs. 4000 on his medical treatment and Rs.1000 on the medical treatment of his major son not dependent on him. The exemption in this case shall be:

- (a) Rs. 4,000
- (b) Rs. 5000
- (c) NIL

Q.60. Kunal is an employee of a Transport Company. He is entitled to transport allowance of Rs. 6,000 p.m. He spends Rs. 4,000 every month. The exemption shall be:

- (a) Rs. 6,000p.m
- (b) Rs. 4,000 p.m
- (c) Rs. 4,200 p.m

Q.61. Standard deduction allowed from salary is Rs. .

- (a) 30000
- (b) 40000
- (c) 50000
- (d) Nil

Q.62. Entertainment allowance in case of Government employee is :

- (a) Fully exempt
- (b) Fully taxable
- (c) Exempt upto certain limits mentioned in section 16 (ii)
- (d) First included in full in gross salary and thereafter deduction allowed from gross salary under section 16(ii)

Q.63. For claiming deduction of entertainment allowance Government employee includes:

- (a) Central and State Government employee
- (b) State government employee
- (c) Central and State Government Employees and employees of local authority
- (d) Central and State Government employees, employee of local authority and employees of statutory corporation

Q.64. During the previous year the employee was reimbursed Rs. 24,000 as medical expenses incurred by him which includes Rs. 7,000 spent in Government hospital. The taxable perquisite in this shall be:

- (a) Rs. 9,000

- (b) NIL
- (c) Rs. 2,000
- (d) Rs. 24,000

Q.65. Mrs. Pooja, wife of Rahul who is employed in G Ltd went for by pass surgery in England along with her husband. Expenses on medical treatment of wife and stay outside India and Rahul amounted to Rs. 7,00,000 as against Rs. 6,50,000 permitted by RBI guidelines. The travel expenses amounted to Rs. 1, 50,000. All expenses were reimbursed by the employer. Assume the gross salary and income from other sources of the employee are Rs. 1, 40,000 and Rs. 40,000 respectively. The taxable perquisite in this case shall be:

- (a) NIL
- (b) Rs. 50,000
- (c) Rs. 2, 00,000
- (d) Rs. 1, 50,000

Q.66. Professional Tax Paid is allowed

- (a) Actual Amount paid
- (b) 2000
- (c) 2500
- (d) None of above

Q.67. Leave travel concession is a tax free perquisite____

- (a) For one journey in a block of 4 years
- (b) One journey per year
- (c) Two journey in a block of 4 years

Q.68. Perquisite is defined u/s 17

- (a) True
- (b) False

Q.69. RFA In case of Government Employee shall be:

- (a) Rs. 20,000
- (b) License fee determined by the Government
- (c) Rs. 50,000
- (d) Rs. 1,30,000

Q.70. RFA In case of any other employee:

- (a) Taxable
- (b) Not Taxable

Q.71. The employee is provided with furniture costing Rs. 1,50,000 along with house w.e.f. 1-4-2010. The value of the furniture to be included in the valuation of unfurnished house shall be:

- (a) Rs. 15,000
- (b) Rs. 12,500
- (c) Rs. 18,750

(d) Rs. 22,500

- Q.72.** Salary of an employee is Rs. 2,00,000. Rent paid by the employer for the unfurnished house provided to employee at Moradabad is Rs. 3,000 p.m the employer charges Rs. 2,000 p.m. as rent from the employee. The valuation of this perquisite shall be:
- (a) Rs. 16,000
 - (b) Rs. 6,000
 - (c) Rs. 12,000
 - (d) NIL
- Q.73.** A car of 1,500 cc is provided by the employer, to the employee whose salary is Rs. 20,000 p.m. The car is used by him partly for official and partly for his personal purpose. The expenses of running and maintenance for official purpose is met by the employer and the expenses of running and maintenance for private use is met by the employee. The value of this perquisite shall be:
- (a) NIL
 - (b) Rs. 1800 p.m.
 - (c) Rs. 600 p.m.
- Q.74.** An employer has provided a motor car of 1.5-liter capacity to his employee which the employee is allowed to use for official purpose and for traveling from office to residence and back. The expenses of running and maintenance of Motor Car are met by the employer. The value of this perquisite shall be:
- (a) Rs. 1,800
 - (b) Rs. 600 per month
 - (c) NIL
 - (d) Rs. 2,400 per month
- Q.75.** Arjun is provided with a car of 1.6-liter capacity by the employer X Ltd. along with driver. The expenses of running and maintenance of car met by himself. Besides using the car for official purpose, he uses the car for his personal purpose also. The valuation of the perquisite of car shall be:
- (a) Rs. 7,200
 - (b) Rs. 18,000
 - (c) Rs. 10,800
 - (d) Nil
- Q.76.** Raju an employee owns a car which he uses for his private as well as official purpose. The expenses of running and maintenance of the car is met by the employer. The perquisite shall:
- (a) Be taxable in case of specified employee only
 - (b) Be taxable in case of an employee other and specified employee
 - (c) Be taxable case of specified and not specified employee
 - (d) Not be taxable
- Q.77.** D is an employee Indian Oil Corporation Ltd. He is provided with free Gas for his personal purpose by the employer the value of this perquisite shall be:

- (a) NIL
- (b) 6 ¼ % of the salary
- (c) Manufacturing cost per unit
- (d) Market rate of Gas

Q.78. C owns a house in which he lives his employer reimbursed to him electricity bill amounting to Rs. ₹5,000 it shall be perquisite for:

- (a) Specified employees only
- (b) Employee other than specified employees
- (c) Both specified and other employees

Q.79. An employer provides free facility of Gas, electricity etc. to his employee which he uses for partly official and partly for personal purpose. The actual amount spent by employees is Rs. 10,000 the valuation of this perquisite shall be:

- (a) Rs.10,000
- (b) Rs.6,000
- (c) Proportionate amount for personal use

Q.80. The employer provides free facility of watchman, Sweeper and Gardner to his employees. It will be a perquisite for:

- (a) Specified employee only
- (b) Employees other than specified employees
- (c) Specified as well as other employees

Q.81. The valuation of the perquisite in the above case shall be:

- (a) Actual wages paid to each servant
- (b) Rs.120 p.m. per servant
- (c) Rs.60 p.m. per servant

Q.82. P Ltd. provides the facility of cook to its employee for which it paid Rs. 1,000 p.m as salary to the cook. The valuation of this perquisite shall be:

- (a) Rs.120 p.m.
- (b) Rs.1000 p.m.
- (c) Rs.60 p.m.

Q.83. The Gardner, Sweeper and the watchman are employed by the employee but their salary of Rs.500 p.m. per person is paid by the employer. The valuation of this perquisite shall be:

- (a) Rs.4,320
- (b) Rs.18,000
- (c) Rs.1,960
- (d) Rs.6,000

Q.84. T Ltd, owns a house which has been provided to its employee along with the Gardner. The Gardner salary paid shall be:

- (a) Tax free perquisite
- (b) Taxable to the extent of Rs.120 p.m.

- (c) Fully taxable
- (d) Tax free perquisite but will be added to the fair rental value

Q.85. Employer's contribution to statutory fund shall be:

- (a) Fully exempt
- (b) Exempt up to 12 % of salary
- (c) Exempt up to 10 % of salary

Q.86. Interest credited to statutory provident fund shall be:

- (a) Fully exempt
- (b) Exempt up to 9.5% p.a
- (c) Fully taxable
- (d) Exempt up to 8.5 % p.a. if credited on or after 1-9-2010 and 9.5% If credited prior to 1-9-2010.

Q.87. Employer's contribution to recognized provident fund shall be:

- (a) Fully exempt
- (b) Fully taxable
- (c) Exempt up to 12% of salary

Q.88. Interest credited to recognized provident fund shall be:

- (a) Fully taxable
- (b) Fully exempt
- (c) Exempt upto 9.5%
- (d) Neither exempt nor taxable in the year of contribution

Q.89. Employers contributions to unrecognized provident fund shall be:

- (a) Fully taxable
- (b) Fully exempt
- (c) Exempt upto 12% salary
- (d) Neither exempt nor taxable in the year of contribution

Q.90. Interest credited to unrecognized provident fund shall be:

- (a) Fully taxable
- (b) Fully exempt
- (c) Exempt upto 8.5% p.a. if credited on or after 1-9-2010 and 9.5% if credited prior to 1-9-2010
- (d) Neither exempt nor taxable in the year of accrual.

Q.91. Employee's / assessee's own contribution to statutory provident fund or recognized provident fund or public provident fund shall be subject to:

- (a) Deduction under section 80 C
- (b) Deduction under section 80 CC
- (c) Deduction under section 16 from gross salary

Q.92. Employee's contribution to unrecognized provident fund shall be:

- (a) Deduction under section 80 C
- (b) Deduction under section 80 CCC
- (c) Nil deduction

Q.93. Payment from statutory fund and public provident fund shall be:

- (a) Taxable
- (b) Fully exempt
- (c) Taxable to the extent of employer's contribution and interest thereon

Q.94. Payment from recognized provident fund after 5 years of service shall be:

- (a) Taxable
- (b) Fully exempt
- (c) Taxable to the extent of employer's contribution and interest thereon.

Q.95. Payment from recognized provident fund before 5 years shall be:

- (a) Fully taxable
- (b) Fully exempt
- (c) Shall be treated as if the fund was unrecognized right from beginning

Q.96. Payment from unrecognized provident fund shall be:

- (a) Taxable
- (b) Fully exempt
- (c) Taxable to the extent of employer's contribution and interest thereon.
- (d) Same as (c) and the interest employer contribution shall be taxable under the head other sources

Q.97. ESOP IS a Taxable perquisite on basis of FMV

- (a) True
- (b) False

Q.98. R is entitled to a watchman allowance of Rs. 600 p.m for the security of his residences. He pays Rs. 500 p.m the watchman employed by him. The taxable allowance shall be:

- (a) Rs. 120 p.m.
- (b) Rs. 100p.m.
- (c) Rs. 600 p.m.

Q.99. (i) R is provided with a rent free accommodation owned by his employer in Delhi The value of this perquisite shall be:

- (a) 20% of salary
- (b) 15% of salary
- (c) 20% of salary plus excess of FRV over 50 % of salary
- (d) 20% of salary plus excess of FRV over 60 % of salary
- (e) 10 % of salary
- (f) 7.5 % of salary

Q.100.

(i) R is provided with a rent free accommodation in Delhi which has been taken on rent by the employer. The value of perquisite shall be:

- (a) 15 % of salary
- (b) 15 % of salary or rent paid or payable whichever is lower
- (c) 20 % of salary or rent paid or payable whichever is lower
- (d) 7.5 % of salary or rent paid or payable whichever is less

Answers

1. D	2. D	3. B	4. A	5. B	6. B	7. A
8. A	9. C	10. C	11. B	12. D	13. C	14. D
15. C	16. True	17. False	18. False	19. True	20. A	21. B
22. C	23. C	24. B	25. B	26. A	27. C	28. B
29. B	30. B	31. A	32. D	33. B	34. A	35. B
36. C	37. B	38. C	39. A	40. C	41. A	42. C
43. B	44. B	45. B	46. c/e	47. B	48. D	49. B
50. C	51. C	52. C	53. C	54. B/A	55. B	56. A
57. C	58. C	59. C	60. C	61. C	62. D	63. C
64. D	65. B	66. A	67. C	68. A	69. B	70. A
71. A	72. B	73. B	74. C	75. B	76. A	77. C
78. C	79. A	80. C	81. A	82. B	83. D	84. C
85. A	86. A	87. C	88. C	89. D	90. D	91. A
92. C	93. B	94. B	95. A	96. C	97. A	98. C
99. B	100. B					

SPACE FOR WORK

