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### Bam Hydromaint Solutions

Power Point file Hydromaint Year 1 (Hydro\_Y1) CONTENT CHANGES IN 3D EDITION: Unearned revenue related to maintenance contracts has been removed from Year 1. A valuation allowance has been added for the NOL tax asset created by the first year's net operating loss. A variety of numbers have been changed throughout all the

### Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

Complete the following table for Hydromaint assuming that the initial rate on the loan is 7%, and

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each year the discount rate increases 2%. Investment banking fees are paid on the date the financing package is executed (1/1/X1). As before, assume that interest payments are made at the end of each year on 12/31.

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Thus, deferred tax asset (current asset) exists because Hydromaint is entitled to future tax deductions. 20 INVENTORY. What does the client include in this asset classification? Shop supplies held for use in providing maintenance services. Pumps and Valves for SALE starting in Year 4

### **Year 3 Review for Second Semester | Expense | Deferred Tax**

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Dealer 1 offered a list price of \$130,000 and a discount of \$26,000 per vehicle, but Aguamaint would have to secure its own financing from the bank. Dealer 2 offered a list price of \$115,000 and no discount, but did offer three-year financing at 1.5 percent annual interest through its manufacturer's finance affiliate.

### **Solved: AGUAMAINT, INC. Truck Financing Decision On Thursd ...**

4. The accounting for income taxes will have to be revised. Pam suggests that the first entry be reversed and a new one be set up. Pam also was informed by Linda Durkee that purchased goodwill could be amortized over 15 years and was deductible for income tax purposes. Consequently, Hydromaint has elected to amortize goodwill over 15 years. 5.

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