AVS1 = RG = 59 100

P IRPP = 59 100 × 34 % − 11 400 = 8 700

CH: 3000 × 0,5 % = 1 500

- Séparation de P IR/RP

2007 = 59 1000

P IR/RP = 330 000

P IR/RP = $\frac{200 100 \times 330 000}{591 000}$

= 111 725,03

CH = 4500

P IR/RP = 111 725,03

[illegible] 110 264,0

P IR [illegible] [illegible] les autres déductions

P IR/RP = 200 150 − 111 725,03 = 88 424,97

P exo P IR/RP = 110 225,03

P IR [illegible] les autres Déd = 118 680

les autres Déduc = [illegible] 2000 } 3720

CH: [illegible] = 2 300, 720

P IR [illegible] = 118 680 − 3 720 =

114 960

CH [illegible] − 400 = 114 560

RVS = RNR + P [illegible] + RL = 90 000

9 000 [illegible] 0

P' IR/RP Gp

P' IR/RP → 300 000

P' IR/RP Gp → 1 200 000

132 101,93 → 3

P' IR/RP Gp → 3,5

P' IR/RP Gp = [illegible] / 3 = $\boxed{68 000,99}$

La règlement & Pc CI

CI = 7 500

P' IR/RP = 6 [illegible]

[illegible] P' IR/CI = 5 [illegible]

– Imputation P₂ CI (2008) = – 7 500

P' IR/RP [illegible] = 5 [illegible]

+ P' IR/RP = 298 [illegible]

P' IR cat Pa [illegible] = 86 939,02

– D/[illegible] –1 350

IR net à payer = 73 339,02

Ex 2 : RG = 3 [illegible]

RP = RF [illegible] = 50 000

RF à P [illegible] = 70 000 → 70 000 + 50 000

PR = 120 000

RCh = 1 800 / 12 000 → [illegible] = 1 500

[illegible] = 1 800

IR = 1 500

RF/RR = 300 000

RFu = 10 × 3 000 × 91 × 96 = [illegible] = 216 000

RG = 330 000 + 1 500 + 240 000 = [illegible] 000

IRT = (551000 × 35%) - 24400 = 168 350

Répartition

IRT ⟶ RG
IR/RP ⟶ RP

176380 ⟶ 551000
IR/RP ⟶ 370 000

IR/RP = 108 161,10.

IR/RP = 88 218,87.

IR total à payer = 176 380 - 3000 - 4000 - (2×360)

= $\boxed{168660}$

crédit de retenue à la source ... provision pour créance douteuse

2)

RF(RNS) = RF(RNR) + prov déd + défaut

= 320 000 + 16 000 = 336 000

RG = 330000 + 30 000 + 216 000 + 15000

= 591000

RNGI = 591 000

IRT = (591 000 × 35%) - 24900 = 200150.

Répartition

IRT ⟶ RG
IR/RP ⟶ RP

200150 ⟶ 591000

IR/RP ⟶ 336 000

IR/RP = 113 795,63

IR/AR = 86 404,36

IR Total à payer = 200 150

IR net à payer = 200150 - 4000 - 3000 - 720

= $\boxed{192460}$