

APA

Exam Questions FPC-Remote

Fundamental Payroll Certification



NEW QUESTION 1

- (Topic 1)

An employee receives a total of \$200.10 in cash tips in July. Determine the latest date the employee MUST report tip income to the employer.

- A. August 10
- B. September 10
- C. September 30
- D. December 31

Answer: A

Explanation:

Comprehensive and Detailed Explanation: Under IRS regulations, employees must report tips totaling \$20 or more per month to their employer by the 10th day of the following month.

? Employee received \$200.10 in tips in July.

? Tip income must be reported by August 10.

? Option B (September 10), Option C (September 30), and Option D (December 31) are incorrect because the IRS mandates monthly reporting.

Reference:

IRS Publication 531 – Reporting Tip Income Payroll.org – Employer Tip Withholding Responsibilities

NEW QUESTION 2

- (Topic 1)

Even if a worker meets the definition of an employee, an employer can still treat the worker as an independent contractor if the worker passes the:

- A. Common Law Test
- B. Reasonable Basis Test
- C. Physical Presence Test
- D. Permanent Resident Test

Answer: B

Explanation:

Comprehensive and Detailed Explanation: The Reasonable Basis Test allows an employer to classify a worker as an independent contractor if:

? A previous IRS audit approved similar treatment

? A court ruling or IRS ruling supports classification

? Industry practices support independent contractor status

? Option A (Common Law Test) determines if a worker should be an employee or independent contractor, but does not override misclassification.

? Option C (Physical Presence Test) applies to foreign earned income exclusions.

? Option D (Permanent Resident Test) applies to immigration status, not worker classification.

Reference:

IRS – Reasonable Basis Test (Section 530 Relief)

Payroll.org – Independent Contractor vs. Employee Guidelines

NEW QUESTION 3

- (Topic 1)

Payroll standard operating procedures should be updated no less frequently than:

- A. Annually
- B. Quarterly
- C. When revising workflow
- D. When management changes

Answer: C

Explanation:

Comprehensive and Detailed Explanation: Payroll Standard Operating Procedures (SOPs) must be regularly updated to maintain compliance and accuracy.

? Best practice is to update SOPs whenever workflows change (Option C).

? Option A (Annually) is incorrect because waiting a full year could lead to outdated procedures.

? Option B (Quarterly) is incorrect unless payroll processes are highly dynamic.

? Option D (When management changes) is incorrect because processes may change independently of leadership changes.

Reference:

Payroll.org – Payroll Policies and Procedures Best Practices IRS – Payroll Compliance Guidelines

NEW QUESTION 4

- (Topic 1)

Which of the following factors is NOT used to determine a SUTA state?

- A. Base of Operations
- B. Employee's Residency State
- C. Place of Direction or Control
- D. State of Incorporation

Answer: D

Explanation:

Comprehensive and Detailed Explanation: State Unemployment Tax Act (SUTA) liability is

determined based on where an employee works and receives direction from, not necessarily where a company is incorporated.

The key factors for determining SUTA state include:

? Base of Operations (Option A)– Where the employee works.
? Employee's Residency (Option B)– If an employee works in multiple states, residency may be considered.
? Place of Direction or Control (Option C)– The state where the employer manages and directs the employee.
? Option D (State of Incorporation) is incorrect because SUTA is determined by work location, not company registration.
Reference:
U.S. Department of Labor – SUTA Tax Reporting Rules Payroll.org – State Unemployment Tax Guidelines

NEW QUESTION 5

- (Topic 1)
Under the rules of constructive receipt, the employee is considered paid:

- A. On the paycheck date
- B. On the date the paycheck is cashed
- C. When the payroll is processed and the ACH file has been created
- D. When the wages have been made available to the employee without restriction

Answer: D

Explanation:
Comprehensive and Detailed Explanation: Constructive receipt means an employee is considered paid when wages are made available without restriction, even if they do not physically receive the money.
? Option A (On the paycheck date) is incorrect because the date of the paycheck does not determine when wages are constructively received.
? Option B (When cashed) is incorrect because an employee is considered paid before they cash the check.
? Option C (When ACH file is created) is incorrect because the wages are not yet available to the employee.
? Option D is correct because once wages are accessible (direct deposit or paycheck available for pickup), the IRS considers them "received" for tax purposes.
Reference:
IRS Publication 538 – Constructive Receipt of Income
Payroll.org – Payroll Taxation Rules

NEW QUESTION 6

- (Topic 1)
Under the CCPA, use the following information to calculate the MAXIMUM child support order deduction allowed for an employee supporting a second family and in arrears.

Category	Amount
Gross Wages	\$1,573.00
Total Taxes Withheld	\$175.00

- A. \$689.00
- B. \$768.90
- C. \$838.80
- D. \$908.70

Answer: B

Explanation:
Comprehensive and Detailed Explanation: Under the Consumer Credit Protection Act (CCPA):
? If the employee supports a second family and is in arrears, the maximum garnishment limit is 55% of disposable earnings.
? Calculate Disposable Earnings:
? Calculate Maximum Child Support Deduction (55% of disposable earnings): Thus, the correct answer is B. \$768.90.
Reference:
U.S. Department of Labor – CCPA Garnishment Rules Payroll.org – Child Support Withholding Guidelines

NEW QUESTION 7

- (Topic 1)
Calculate the Social Security tax to be withheld from the employee's next pay based on the following information:

Category	Amount
Total YTD Wages	\$34,100.00
Monthly Salary	\$3,100.00
Pay Frequency	Biweekly
401(k) Deferral	\$85.00
Pre-Tax Medical	\$43.00

- A. \$80.77
- B. \$86.04
- C. \$184.26
- D. \$189.53

Answer: B

Explanation:

Comprehensive and Detailed Explanation: Social Security tax is calculated as 6.2% of Social Security taxable wages.

? Calculate biweekly gross pay:

? Subtract pre-tax deductions (Medical & 401k):

? Calculate Social Security tax (6.2%): Thus, the correct answer is B. \$86.04.

Reference:

IRS Publication 15 – Employer's Tax Guide Payroll.org – Social Security Tax Withholding

NEW QUESTION 8

- (Topic 1)

Which of the following documents listed on Form I-9 can be used to establish both an employee's identity and employment eligibility?

- A. Social Security Card
- B. U.S. Passport
- C. Passport
- D. Voter's Registration Card
- E. Driver's License

Answer: B

Explanation:

Comprehensive and Detailed Explanation: According to Form I-9, Employment Eligibility

Verification, an unexpired U.S. passport is a List A document that establishes both an employee's identity and work authorization.

? A Social Security card (Option A) is a List C document, which only proves employment authorization but not identity.

? A Voter's Registration Card (Option C) is not an acceptable I-9 document for identity or work authorization.

? A Driver's License (Option D) is a List B document, which only proves identity but not employment eligibility.

Reference:

U.S. Citizenship and Immigration Services (USCIS) – Form I-9 Instructions Payroll.org – Employment Eligibility Verification Guidelines

NEW QUESTION 9

- (Topic 1)

All of the following elements are part of the control process EXCEPT:

- A. Batch Totals
- B. System Edits
- C. Unauthorized Overtime
- D. Balancing and Reconciliation

Answer: C

Explanation:

Comprehensive and Detailed Explanation: The payroll control process ensures accuracy and compliance by verifying records, preventing fraud, and reconciling financial transactions.

? Batch Totals (Option A) – Used to verify transaction accuracy.

? System Edits (Option B) – Automated controls to prevent errors.

? Balancing & Reconciliation (Option D) – Ensures payroll matches financial records.

? Option C (Unauthorized Overtime) is incorrect because overtime management is an operational issue, not a control process.

Reference:

Payroll.org – Payroll Audit and Internal Control Procedures IRS – Payroll Recordkeeping and Compliance Guide

NEW QUESTION 10

- (Topic 1)

A company has engaged an individual to write a sales contract. The individual receives a flat amount for the task and has an assigned time frame for completion. This individual is classified as a(n):

- A. Leased Employee
- B. Administrative Employee
- C. Independent Contractor
- D. Commissioned Salesperson

Answer: C

Explanation:

Comprehensive and Detailed Explanation: An independent contractor is an individual who:

? Works on a per-project basis

? Is not under direct employer control

? Provides services to multiple clients

? Option A (Leased Employee) refers to employees hired through a staffing agency.

? Option B (Administrative Employee) is incorrect because administrative employees are typically W-2 employees.

? Option D (Commissioned Salesperson) is incorrect because commissioned employees are paid based on sales, not per-project work.

Reference:

IRS – Independent Contractor vs. Employee Guidelines Payroll.org – Worker Classification Compliance

NEW QUESTION 10

- (Topic 1)

The best practice is to start the annual reconciliation after the:

- A. W-2 audit is complete
- B. End of the first quarter
- C. End of the calendar year
- D. First payroll of the current year

Answer: A

Explanation:

Comprehensive and Detailed Explanation: Annual payroll reconciliation ensures that payroll records match tax filings. The best practice is to start reconciliation after completing the W-2 audit, as this verifies:

- ? Employee earnings and tax withholdings
- ? Federal and state tax deposits
- ? Year-end adjustments
- ? Option B is incorrect because quarterly reconciliation is separate from annual reconciliation.
- ? Option C is incorrect because reconciliation should start after verifying W-2s, not just at the year-end.
- ? Option D is incorrect because reconciliation should be based on the prior year, not the first payroll of the new year.

Reference:

IRS – Year-End Payroll Reporting Guide Payroll.org – Annual Reconciliation Best Practices

NEW QUESTION 14

- (Topic 1)

The purpose of grossing-up an amount to an employee is to:

- A. Calculate and withhold taxes from payment per Form W-4
- B. Treat payment as tax-exempt
- C. Calculate and pay taxes on behalf of the employee
- D. Treat payment as a non-taxable benefit

Answer: C

Explanation:

Comprehensive and Detailed Explanation: Grossing up means increasing the payment amount so that the employee receives a specific net amount after taxes are withheld. Employers pay the taxes on behalf of the employee in such cases.

This is commonly used for:

- ? Relocation reimbursements
- ? Bonus payments
- ? Tax equalization for expatriates
- ? Option A is incorrect because grossing up is done to cover taxes, not to determine withholdings.
- ? Option B is incorrect because grossed-up amounts are taxable, not tax-exempt.
- ? Option D is incorrect because grossed-up payments are always taxable. Formula:

Reference:

IRS Publication 15 – Employer's Tax Guide Payroll.org – Gross-Up Calculation Methods

NEW QUESTION 17

- (Topic 1)

Report backup withholding to the IRS using:

- A. Form W-9
- B. Form W-2
- C. Form 945
- D. Form 941

Answer: C

Explanation:

Comprehensive and Detailed Explanation:

Form 945 is used by employers to report federal income tax withheld from non-payroll payments, including backup withholding on:

Payments to independent contractors (when no valid W-9 is provided) Certain gambling winnings

Dividend and interest payments subject to IRS backup withholding rules

Option A (Form W-9) is incorrect because Form W-9 is used by payees to provide taxpayer identification numbers (TINs), not for reporting withholding.

Option B (Form W-2) is incorrect because Form W-2 is used for employee wages and withholding, not backup withholding.

Option D (Form 941) is incorrect because Form 941 reports payroll tax withholdings, not backup withholding.

Reference:

IRS Form 945 Instructions – Annual Return of Withheld Federal Income Tax Payroll.org – Reporting Backup Withholding

NEW QUESTION 18

- (Topic 1)

Which of the following account types has a normal debit balance?

- A. Asset
- B. Capital
- C. Liability
- D. Revenue

Answer: A

Explanation:

Comprehensive and Detailed Explanation: In accounting, a normal balance refers to the side (debit or credit) that increases the account balance.

? Assets (Option A) normally have a debit balance because they represent resources

owned by the company (cash, accounts receivable, equipment, etc.).

? Liabilities (Option C) and Revenue (Option D) normally have credit balances, meaning they increase with credits.

? Capital (Option B) also has a normal credit balance, as it represents owner's

equity. Reference:

GAAP Accounting Principles – Normal Account Balances Payroll.org – Payroll Accounting Basics

NEW QUESTION 21

- (Topic 2)

Using the wage bracket method, calculate the employee's net pay. The employee's W-4 was completed in 2019 or earlier.

Pay Type	Amount
Rate of pay	\$15.00
Pay frequency	Weekly
Hours worked	40
401(k) deferral	\$50.00

A. \$589.70

B. \$651.45

C. \$685.45

D. \$686.45

Answer: B

Explanation:

? Gross pay: $\$15 \times 40 = \600.00

? 401(k) deduction: \$50.00 (Pre-tax)

? FITW, Social Security (6.2%), Medicare (1.45%) applied

? Using the IRS Wage Bracket Method, net pay is \$651.45 References:

? IRS Publication 15-T (Federal Income Tax Withholding Tables)

NEW QUESTION 23

- (Topic 2)

Under the FLSA, failure to pay overtime to employees may result in all of the following consequences EXCEPT:

A. Back pay

B. Settlement pay

C. A USCIS audit

D. A DOL investigation

Answer: C

Explanation:

? USCIS audits (C) are related to immigration compliance, not overtime violations.

? DOL investigations (D) and back pay requirements (A) are common FLSA enforcement actions.

? Settlement pay (B) may be required in legal resolutions of wage disputes. References:

? FLSA Overtime Enforcement Guidelines (DOL)

? Payroll Compliance Guide (Payroll.org)

NEW QUESTION 26

- (Topic 2)

The reconciliation of an employee federal income tax withholding account occurs when which type of account is balanced?

A. Asset

B. Equity

C. Expense

D. Liability

Answer: D

Explanation:

? Payroll taxes withheld from employees are considered liabilities until they are remitted to the IRS or state agencies.

? Liability accounts track amounts owed, including federal income tax, Social Security, and Medicare withholdings.

? Expense accounts (C) track company payroll expenses but are not used for withholding reconciliations.

References:

? IRS Payroll Accounting Guidelines

? Payroll Tax Reconciliation Guide (Payroll.org)

NEW QUESTION 27

- (Topic 2)
Which of the following forms of identification CANNOT be used in Section 2 of Form I-9?

- A. Driver's license
- B. Employee badge
- C. School ID card with photo
- D. Voter's registration card

Answer: B

Explanation:
? Employee badges (B) are NOT acceptable as proof of identity for Form I-9.
? Acceptable IDs include passports, driver's licenses, and other government-issued documents.
References:
? USCIS Form I-9 Acceptable Documents List

NEW QUESTION 28

- (Topic 2)
Which of the following record-keeping storage methods does NOT offer increased confidentiality?

- A. Paper
- B. Cloud
- C. Micromedia
- D. Media imaging

Answer: A

Explanation:
? Paper records (A) pose a higher security risk due to physical access and loss potential.
? Cloud, micromedia, and media imaging offer encryption, access control, and audit trails. References:
? Payroll Record Security Best Practices (Payroll.org)

NEW QUESTION 32

- (Topic 2)
When an employer engages with a leasing company to lease an employee, the employer does NOT:

- A. Hire and fire
- B. Report wages
- C. Set rate of pay
- D. Supervise the work

Answer: B

Explanation:
? Leasing companies (PEOs) handle payroll and wage reporting.
? Employers still set rates (C) and supervise work (D). References:
? IRS PEO Tax Responsibilities

NEW QUESTION 33

- (Topic 2)
Based on the following information, calculate the employee's gross wages for the workweek under the FLSA.

Pay Type	Amount
Hourly Rate	\$10.00
Rate per unit	\$5.00
Hours Worked	50
Units Produced	35

- A. \$692.50
- B. \$742.50
- C. \$810.00
- D. \$825.00

Answer: B

Explanation:
Step 1: Calculate regular wages
? 40 hours ?? \$10.00 = \$400.00
Step 2: Calculate overtime wages
? 10 hours ?? (\$10.00 ?? 1.5) = \$150.00
Step 3: Calculate piece-rate earnings

? 35 units ?? \$5.00 =\$175.00

Step 4: Total gross pay\$400.00 + \$150.00 + \$175.00 =\$742.50 References:

? FLSA Overtime Calculation Guide (DOL)

NEW QUESTION 34

- (Topic 2)

The employer??s unpaid portion of payroll taxes is posted as a credit to a(n):

- A. Asset account
- B. Current liability account
- C. Long-term liability account
- D. Expense account

Answer: B

Explanation:

? Payroll taxes owed by the employer (such as FICA and FUTA) are recorded as a current liabilitybecause they must be paid within a short period.

? Long-term liability (C) applies to debts due over time, not payroll taxes.

? Expense accounts (D) track costs but do not reflect unpaid obligations. References:

? Payroll Accounting Guidelines (Payroll.org)

? IRS Employer Tax Guide (Publication 15)

NEW QUESTION 37

- (Topic 2)

All of the following preventative measures would help protect personally identifiable information EXCEPT:

- A. Locking files containing employee information.
- B. Signed confidentiality agreements for staff.
- C. Reviewing system security periodically.
- D. Limiting communications to e-mail.

Answer: D

Explanation:

? E-mail is NOT a secure methodfor protecting sensitive payroll and HR data.

? Best practices includedata encryption, access control, and employee training. References:

? Data Security Standards (Payroll.org)

? IRS Data Protection Guidelines

NEW QUESTION 38

- (Topic 2)

IRS regulations require employers to take all of the following actions for taxable noncash awards EXCEPT:

- A. Gross up the value of the award
- B. Tax the value of the award when received
- C. Recognize the value of the award as a business expense
- D. Include the value of the award on Form W-2 in Boxes 1, 3, and 5

Answer: A

Explanation:

? Employers are not required to "gross up" (A) taxable awards unless they choose to cover the employee??s tax liability.

? The IRS mandates taxation and W-2 reporting (B, C, D).

References:

? IRS Publication 15-B

NEW QUESTION 39

- (Topic 2)

Depositors that fail to deposit the entire amount of tax required by the due date, without reasonable cause for the failure, are subject to a failure-to-deposit penalty of 5% of the undeposited amount if it is:

- A. Deposited within 5 days of the due date.
- B. Deposited within 6-15 days of the due date.
- C. Deposited more than 15 days after the due date.
- D. Not paid within 10 days after the employer receives its first IRS delinquency notice.

Answer: B

Explanation:

? The IRS assesses failure-to-deposit penalties based on the length of the delay:

References:

? IRS Deposit Penalty Guidelines (Publication 15)

NEW QUESTION 43

- (Topic 2)

When providing wage data for a workers?? compensation audit, which of the following wage types would be included as compensation?

- A. Gratuities

- B. Commissions
- C. Third-party sick pay
- D. Work uniform stipend

Answer: B

Explanation:

- ? Workers' compensation includes commissions (B) as part of employee earnings.
- ? Gratuities (A) and uniform stipends (D) are usually excluded. References:
- ? State Workers' Compensation Audit Guidelines

NEW QUESTION 47

- (Topic 2)

Under the FMLA, employers MUST maintain related leave records for how many years?

- A. 1
- B. 3
- C. 4
- D. 5

Answer: B

Explanation:

- ? The Family and Medical Leave Act (FMLA) requires employers to keep FMLA-related records for at least 3 years.
- ? These records include:
- ? The DOL may audit these records to ensure FMLA compliance. References:
- ? FMLA Recordkeeping Requirements (DOL)
- ? Payroll Record Retention Guidelines (Payroll.org)

NEW QUESTION 48

- (Topic 2)

Which of the following situations does NOT reflect constructive receipt of wages?

- A. Check is in the employee's possession.
- B. Direct deposit funds are made available to the employee.
- C. Employer mails paycheck through the United States Postal Service.
- D. Payment has been set aside in the Payroll Department for employee pickup.

Answer: C

Explanation:

- ? Constructive receipt means income is available to the employee even if not physically received.
- ? Option C is correct because when a paycheck is mailed, it is not immediately available, delaying constructive receipt. References:
- ? IRS Publication 15 (Employer's Tax Guide)
- ? Payroll Tax Compliance Guide (Payroll.org)

NEW QUESTION 53

- (Topic 2)

An out-of-balance condition in the general ledger could be caused by:

- A. A direct deposit error
- B. Increased overtime
- C. Vacation payout
- D. High turnover

Answer: A

Explanation:

- ? Direct deposit errors (A) may result in payroll mismatches and unrecorded transactions, causing the general ledger to be out of balance.
- ? Other options (B, C, D) impact payroll costs but do not directly affect ledger balancing. References:
- ? Payroll Accounting Reconciliation Standards

NEW QUESTION 54

- (Topic 2)

All of the following standards demonstrate effective communication techniques EXCEPT:

- A. Empathy.
- B. Listening.
- C. Feedback.
- D. Measurability.

Answer: D

Explanation:

- ? Effective communication techniques involve empathy (A), active listening (B), and providing constructive feedback (C).
- ? Measurability (D) is NOT a communication technique; it refers to performance

evaluation metrics. References:

? Payroll Leadership and Communication Guide (Payroll.org)

NEW QUESTION 55

- (Topic 2)

The FLSA is enforced by which of the following entities?

- A. DOL
- B. ICE
- C. IRS
- D. SSA

Answer: A

Explanation:

? The Fair Labor Standards Act (FLSA) is enforced by the Department of Labor (DOL) through its Wage and Hour Division (WHD).

? ICE (Immigration and Customs Enforcement) handles immigration-related work issues, not wage enforcement.

? IRS (Internal Revenue Service) enforces tax laws, not labor standards.

? SSA (Social Security Administration) manages Social Security benefits, not wage laws.

References:

? FLSA Compliance and Enforcement (DOL)

? Payroll Compliance Guidelines (Payroll.org)

NEW QUESTION 60

- (Topic 2)

When a payer receives a ??B?? Notice, it must send a copy of the notification to the payee within:

- A. 15 days.
- B. 30 days.
- C. 60 days.
- D. 90 days.

Answer: B

Explanation:

? A "B" Notice (Backup Withholding Notice) is sent by the IRS when a payee's taxpayer ID does not match records.

? The employer must notify the payee within 30 days to correct their details.

? Failure to comply results in backup withholding of 24% on future payments. References:

? IRS Publication 1281 (Backup Withholding Notices)

NEW QUESTION 62

- (Topic 2)

The withholding of federal income tax is regulated by the:

- A. ACA
- B. IRC
- C. FICA
- D. FUTA

Answer: B

Explanation:

? The Internal Revenue Code (IRC) regulates the withholding of federal income tax (FIT).

? FICA (C) governs Social Security & Medicare taxes.

? FUTA (D) applies to unemployment tax but does not regulate withholding. References:

? Internal Revenue Code (IRC) Section 3402

? IRS Publication 15 (Employer's Tax Guide)

NEW QUESTION 63

- (Topic 2)

The journal is commonly referred to as the record of:

- A. Cross-reference
- B. Final entry
- C. Original entry
- D. Secondary entry

Answer: C

Explanation:

? A journal is known as the "original entry" because transactions are first recorded here before posting to the ledger.

? The general ledger is the final entry (B), not the journal.

References:

? Payroll Accounting Standards (Payroll.org)

NEW QUESTION 64

- (Topic 2)

Which of the following deductions from pay is considered a voluntary deduction?

- A. Garnishments
- B. Wage assignments
- C. Wage attachments
- D. Medical support orders

Answer: B

Explanation:

? Wage assignments are voluntary deductions authorized by employees for things like loan payments or union dues.
? Garnishments, wage attachments, and medical support orders are court-mandated deductions, making them involuntary. References:
? IRS Publication 15 (Employer's Tax Guide)
? Payroll Deduction Compliance Guide (Payroll.org)

NEW QUESTION 67

- (Topic 2)

Which of the following forms is used by an employer to file an annual return of withheld FIT from nonwage payments?

- A. Form 940
- B. Form 941
- C. Form 944
- D. Form 945

Answer: D

Explanation:

? Form 945 is used for reporting federal income tax withheld from nonwage payments, such as:
? Form 941 (B) is for employment taxes on wages.
? Form 940 (A) is for FUTA taxes. References:
? IRS Form 945 Instructions
? IRS Withholding Rules

NEW QUESTION 71

- (Topic 2)

All of the following statements about the implementation of department processes are true EXCEPT:

- A. Each team member has a clear and concise assignment.
- B. A backup manager is identified and participating in the project.
- C. The standards for measuring success must be clear and specific.
- D. Managers who delegate properly have less time to focus on work.

Answer: D

Explanation:

? Managers who delegate properly actually have MORE time to focus on work, not less.
? Delegation improves efficiency and productivity by allowing managers to focus on strategic tasks.
? Options A, B, and C are correct as they are key to successful implementation of processes. References:
? Payroll Process Best Practices (Payroll.org)

NEW QUESTION 76

.....

Thank You for Trying Our Product

We offer two products:

1st - We have Practice Tests Software with Actual Exam Questions

2nd - Questions and Answers in PDF Format

FPC-Remote Practice Exam Features:

- * FPC-Remote Questions and Answers Updated Frequently
- * FPC-Remote Practice Questions Verified by Expert Senior Certified Staff
- * FPC-Remote Most Realistic Questions that Guarantee you a Pass on Your FirstTry
- * FPC-Remote Practice Test Questions in Multiple Choice Formats and Updatesfor 1 Year

100% Actual & Verified — Instant Download, Please Click
[Order The FPC-Remote Practice Test Here](#)