

**GROUP 3:**

**WRITING ASSIGNMENT**

**ETHICS**

Charlie's Green Lawn Care is a cash basis taxpayer. Charlie Adame, the sole proprietor, is considering delaying some of his December 2016 customer billings for lawn care into the next year. In addition, he is thinking about paying some of the bills in late December 2016, which he would ordinarily pay in January 2017. This way, Charlie claims, he will have "less income and more expenses, thereby paying less tax!" Is Charlie's way of thinking acceptable?