

Hotel Management

Standard Operating Procedure

Department: This SOP applies to all departments and functions within the hotel, including but not limited to front desk, housekeeping, food and beverage, security, and maintenance

Objective: This SOP aims to serve as a starting point for following a set of guidelines for the smooth and efficient operation of [HOTEL NAME]. Staff can also use this document as a checklist to ensure standard operating procedures are being carried out.

General Hotel Procedures:

1) Guest Check-In:

- Greeting and welcoming guests.
- Confirming reservations and collecting required information.
- Assigning rooms and issuing key cards.
- Explaining hotel policies and services.
- Providing local information and answering guest queries.

2) Guest Check-Out:

- Greeting and welcoming guests.
- Confirming reservations and collecting required information.
- Assigning rooms and issuing key cards.
- Explaining hotel policies and services.
- Providing local information and answering guest queries.

3) Housekeeping:

- Cleaning and maintaining guest rooms.

Hospitality Policy And Procedures Manual Template

Albert A Gayle



Hospitality Policy And Procedures Manual Template:

This book delves into Hospitality Policy And Procedures Manual Template. Hospitality Policy And Procedures Manual Template is a vital topic that must be grasped by everyone, ranging from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Hospitality Policy And Procedures Manual Template, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:
 - Chapter 1: Introduction to Hospitality Policy And Procedures Manual Template
 - Chapter 2: Essential Elements of Hospitality Policy And Procedures Manual Template
 - Chapter 3: Hospitality Policy And Procedures Manual Template in Everyday Life
 - Chapter 4: Hospitality Policy And Procedures Manual Template in Specific Contexts
 - Chapter 5: Conclusion
 2. In chapter 1, the author will provide an overview of Hospitality Policy And Procedures Manual Template. The first chapter will explore what Hospitality Policy And Procedures Manual Template is, why Hospitality Policy And Procedures Manual Template is vital, and how to effectively learn about Hospitality Policy And Procedures Manual Template.
 3. In chapter 2, the author will delve into the foundational concepts of Hospitality Policy And Procedures Manual Template. The second chapter will elucidate the essential principles that need to be understood to grasp Hospitality Policy And Procedures Manual Template in its entirety.
 4. In chapter 3, the author will examine the practical applications of Hospitality Policy And Procedures Manual Template in daily life. The third chapter will showcase real-world examples of how Hospitality Policy And Procedures Manual Template can be effectively utilized in everyday scenarios.
 5. In chapter 4, this book will scrutinize the relevance of Hospitality Policy And Procedures Manual Template in specific contexts. The fourth chapter will explore how Hospitality Policy And Procedures Manual Template is applied in specialized fields, such as education, business, and technology.
 6. In chapter 5, this book will draw a conclusion about Hospitality Policy And Procedures Manual Template. The final chapter will summarize the key points that have been discussed throughout the book.
- The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Hospitality Policy And Procedures Manual Template.

<https://staging.conocer.cide.edu/data/virtual-library/fetch.php/john%20deere%20936%20moco%20manual.pdf>

Table of Contents Hospitality Policy And Procedures Manual Template

1. Understanding the eBook Hospitality Policy And Procedures Manual Template
 - The Rise of Digital Reading Hospitality Policy And Procedures Manual Template
 - Advantages of eBooks Over Traditional Books
2. Identifying Hospitality Policy And Procedures Manual Template
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Hospitality Policy And Procedures Manual Template
 - User-Friendly Interface
4. Exploring eBook Recommendations from Hospitality Policy And Procedures Manual Template
 - Personalized Recommendations
 - Hospitality Policy And Procedures Manual Template User Reviews and Ratings
 - Hospitality Policy And Procedures Manual Template and Bestseller Lists
5. Accessing Hospitality Policy And Procedures Manual Template Free and Paid eBooks
 - Hospitality Policy And Procedures Manual Template Public Domain eBooks
 - Hospitality Policy And Procedures Manual Template eBook Subscription Services
 - Hospitality Policy And Procedures Manual Template Budget-Friendly Options
6. Navigating Hospitality Policy And Procedures Manual Template eBook Formats
 - ePub, PDF, MOBI, and More
 - Hospitality Policy And Procedures Manual Template Compatibility with Devices
 - Hospitality Policy And Procedures Manual Template Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Hospitality Policy And Procedures Manual Template
 - Highlighting and Note-Taking Hospitality Policy And Procedures Manual Template
 - Interactive Elements Hospitality Policy And Procedures Manual Template

8. Staying Engaged with Hospitality Policy And Procedures Manual Template
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Hospitality Policy And Procedures Manual Template
9. Balancing eBooks and Physical Books Hospitality Policy And Procedures Manual Template
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Hospitality Policy And Procedures Manual Template
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Hospitality Policy And Procedures Manual Template
 - Setting Reading Goals Hospitality Policy And Procedures Manual Template
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Hospitality Policy And Procedures Manual Template
 - Fact-Checking eBook Content of Hospitality Policy And Procedures Manual Template
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

Hospitality Policy And Procedures Manual Template Introduction

Hospitality Policy And Procedures Manual Template Offers over 60,000 free eBooks, including many classics that are in the public domain. Open Library: Provides access to over 1 million free eBooks, including classic literature and contemporary works. Hospitality Policy And Procedures Manual Template Offers a vast collection of books, some of which are available for free as PDF downloads, particularly older books in the public domain. Hospitality Policy And Procedures Manual Template : This website hosts a vast collection of scientific articles, books, and textbooks. While it operates in a legal gray area due to

copyright issues, its a popular resource for finding various publications. Internet Archive for Hospitality Policy And Procedures Manual Template : Has an extensive collection of digital content, including books, articles, videos, and more. It has a massive library of free downloadable books. Free-eBooks Hospitality Policy And Procedures Manual Template Offers a diverse range of free eBooks across various genres. Hospitality Policy And Procedures Manual Template Focuses mainly on educational books, textbooks, and business books. It offers free PDF downloads for educational purposes. Hospitality Policy And Procedures Manual Template Provides a large selection of free eBooks in different genres, which are available for download in various formats, including PDF. Finding specific Hospitality Policy And Procedures Manual Template, especially related to Hospitality Policy And Procedures Manual Template, might be challenging as theyre often artistic creations rather than practical blueprints. However, you can explore the following steps to search for or create your own Online Searches: Look for websites, forums, or blogs dedicated to Hospitality Policy And Procedures Manual Template, Sometimes enthusiasts share their designs or concepts in PDF format. Books and Magazines Some Hospitality Policy And Procedures Manual Template books or magazines might include. Look for these in online stores or libraries. Remember that while Hospitality Policy And Procedures Manual Template, sharing copyrighted material without permission is not legal. Always ensure youre either creating your own or obtaining them from legitimate sources that allow sharing and downloading. Library Check if your local library offers eBook lending services. Many libraries have digital catalogs where you can borrow Hospitality Policy And Procedures Manual Template eBooks for free, including popular titles. Online Retailers: Websites like Amazon, Google Books, or Apple Books often sell eBooks. Sometimes, authors or publishers offer promotions or free periods for certain books. Authors Website Occasionally, authors provide excerpts or short stories for free on their websites. While this might not be the Hospitality Policy And Procedures Manual Template full book , it can give you a taste of the authors writing style. Subscription Services Platforms like Kindle Unlimited or Scribd offer subscription-based access to a wide range of Hospitality Policy And Procedures Manual Template eBooks, including some popular titles.

FAQs About Hospitality Policy And Procedures Manual Template Books

What is a Hospitality Policy And Procedures Manual Template PDF? A PDF (Portable Document Format) is a file format developed by Adobe that preserves the layout and formatting of a document, regardless of the software, hardware, or operating system used to view or print it. **How do I create a Hospitality Policy And Procedures Manual Template PDF?** There are several ways to create a PDF: Use software like Adobe Acrobat, Microsoft Word, or Google Docs, which often have built-in PDF creation tools. Print to PDF: Many applications and operating systems have a "Print to PDF" option that allows you to save a document as a PDF file instead of printing it on paper. Online converters: There are various online tools that

can convert different file types to PDF. **How do I edit a Hospitality Policy And Procedures Manual Template PDF?**

Editing a PDF can be done with software like Adobe Acrobat, which allows direct editing of text, images, and other elements within the PDF. Some free tools, like PDFescape or Smallpdf, also offer basic editing capabilities. **How do I convert a Hospitality Policy And Procedures Manual Template PDF to another file format?** There are multiple ways to convert a PDF to another format: Use online converters like Smallpdf, Zamzar, or Adobe Acrobats export feature to convert PDFs to formats like Word, Excel, JPEG, etc. Software like Adobe Acrobat, Microsoft Word, or other PDF editors may have options to export or save PDFs in different formats. **How do I password-protect a Hospitality Policy And Procedures Manual Template PDF?** Most PDF editing software allows you to add password protection. In Adobe Acrobat, for instance, you can go to "File" -> "Properties" -> "Security" to set a password to restrict access or editing capabilities. Are there any free alternatives to Adobe Acrobat for working with PDFs? Yes, there are many free alternatives for working with PDFs, such as: LibreOffice: Offers PDF editing features. PDFsam: Allows splitting, merging, and editing PDFs. Foxit Reader: Provides basic PDF viewing and editing capabilities. How do I compress a PDF file? You can use online tools like Smallpdf, ILovePDF, or desktop software like Adobe Acrobat to compress PDF files without significant quality loss. Compression reduces the file size, making it easier to share and download. Can I fill out forms in a PDF file? Yes, most PDF viewers/editors like Adobe Acrobat, Preview (on Mac), or various online tools allow you to fill out forms in PDF files by selecting text fields and entering information. Are there any restrictions when working with PDFs? Some PDFs might have restrictions set by their creator, such as password protection, editing restrictions, or print restrictions. Breaking these restrictions might require specific software or tools, which may or may not be legal depending on the circumstances and local laws.

Find Hospitality Policy And Procedures Manual Template :

[john deere 936 moco manual](#)

[john deere manual 6920 premium](#)

[john deere 9520 service manual](#)

[john deere tractor backhoe operators manual](#)

[john deere f1145 owners manual](#)

[john deere computer trak 20monitor manual](#)

[john deere shop manual for 530](#)

[john deere la110 automatic owners manual](#)

[john deere 7300 planter manual cotton rate for plate a74961](#)

[john deere lt190 owners manual](#)

john deere sabre manual 1742 hs

john deere 7000 planting guide

john deere 90 skid steer tech manual

john deere gt 235 manual

john deere stx3owners manual

Hospitality Policy And Procedures Manual Template :

a history of english literature by michael alexander open library - Jun 19 2022

web jul 27 2009 michael alexander a history of english literature rar file size 4 64 mb contains pdf document s added by impersonal 07 27 2009 14 25 info modified

a history of english literature bloomsbury publishing - May 31 2023

web jul 6 2017 michael alexander is emeritus professor of english literature university of st andrews uk he is a poet and translator and has international

a history of english literature michael alexander google books - Mar 17 2022

web hello sign in account lists returns orders cart

a history of english literature alexander michael amazon ca - Jul 21 2022

web a history of english literature remains the essential companion for anyone wishing to follow the unfolding of writing in england from its beginnings it is ideal for those who

a history of english literature macmillan foundations series 6 - Dec 26 2022

web dec 8 2000 a history of english literature provides a comprehensive survey of one of the richest and oldest literatures in the world presented as a narrative and usable as a

a history of english literature alexander michael 1941 free - Feb 13 2022

a history of english literature alexander michael 1941 free - Aug 02 2023

web a history of english literature provides a comprehensive survey of one of the richest and oldest literatures in the world presented as a narrative and usable as a work of

a history of english literature foundations amazon com - Oct 24 2022

web mar 26 2013 imported from amazon com record a history of english literature by michael alexander mar 26 2013 red globe press palgrave macmillan edition

michael alexander a history of english literature sciarium - Apr 17 2022

web a history of english literature alexander michael 1941 free download borrow and streaming internet archive

[a history of english literature by michael alexander](#) - Sep 03 2023

web english xx 443 p 25 cm traces the development of one of the world s richest literatures from the old english period through to the present day the narrative discusses a wide

michael alexander a history of english literature - Oct 04 2023

web jul 9 2021 english books addeddate 2021 07 09 05 51 41 identifier michael alexander a history of english literature identifier ark ark 13960 t51h2k553 ocr tesseract 5 0 0 alpha 20201231 10 g1236

[a history of english literature by michael alexander open library](#) - Aug 22 2022

web may 29 2007 a history of english literature by michael alexander may 29 2007 palgrave macmillan edition paperback in english 2 edition a history of english

a history of english literature palgrave foundations - Jan 27 2023

web michael alexander a history of english literature palgrave foundations series paperback illustrated 30 january 2013 by michael alexander author 4 3 43 ratings

[a history of english literature michael alexander google books](#) - Feb 25 2023

web jan 30 2013 a history of english literature macmillan foundations series 6 3rd edition a history of english literature macmillan foundations series 6 3rd edition

a history of english literature michael alexander google books - Jul 01 2023

web this comprehensive text traces the development of one of the world s richest literatures from the old english period through to the present day discussing a wide range of key

a history of english literature macmillan foundations series - May 19 2022

web dec 8 2000 a history of english literature provides a comprehensive survey of one of the richest and oldest literatures in the world presented as a narrative and usable as a

[a history of english literature palgrave foundations series](#) - Nov 24 2022

web jan 1 2017 to write a linear history of a great literature is a difficult task verging on the impossible these days professor alexander has brought off a remarkable feat his

a history of english literature alexander michael amazon sg - Jan 15 2022

a history of english literature michael alexander google books - Apr 29 2023

web buy a history of english literature 6 macmillan foundations series 3 by alexander michael isbn 9780230368316 from amazon s book store everyday low prices and

a history of english literature 6 macmillan foundations - Mar 29 2023

web this comprehensive text traces the development of one of the world s richest literatures from the old english period through to the present day discussing a wide range of key

a history of english literature 2 e by michael alexander - Sep 22 2022

web this accessible book remains the essential companion for students of english literature and literary history or for anyone wishing to follow the unfolding of writing in england

how to play eminem ft rihanna love the way you lie piano - Aug 11 2022

aug 26 2018 piano tutorial lesson for beginners learn how to play eminem ft rihanna love the way you lie on piano sheet music available here bit ly 2bnft4h

love the way you lie by rihanna feat eminem sheet music for piano - Aug 23 2023

dec 13 2016 download and print in pdf or midi free sheet music for love the way you lie by eminem arranged by burberry18 for piano viol solo love the way you lie by rihanna feat eminem sheet music for piano viol solo musescore com

love the way you lie part 2 musescore com - Apr 19 2023

apr 25 2017 cyprus download and print in pdf or midi free sheet music for love the way you lie pt 2 by eminem arranged by elinlara for piano solo

love the way you lie pt 2 sheets by piano go life - Apr 07 2022

feb 2 2022 eminem love the way you lie pt 2 sheets by piano go life love the way you lie pt 2 rihanna feat eminem 2022 02 02 expand instruments piano 88keys difficulty normal pages 7 lyrics not included sheet type 2staves instrumentation solo chord not included period of use 1 years 9 99

love the way you lie part1 2 piano solo eminem rihanna - Sep 24 2023

apr 11 2021 download and print in pdf or midi free sheet music for love the way you lie by eminem arranged by elaine kelkel for piano solo love the way you lie part1 2 piano solo eminem rihanna sheet music for piano solo musescore com

love the way you lie feat rihanna arr logan evan thomas sheet - Oct 13 2022

about love the way you lie feat rihanna arr logan evan thomas digital sheet music for piano elementary

love the way you lie sheet music musicnotes com - Jun 21 2023

browse our 12 arrangements of love the way you lie sheet music is available for piano voice guitar and 2 others with 5 scorings and 2 notations in 9 genres find your perfect arrangement and access a variety of transpositions so you can print and play instantly anywhere

love the way you lie pt 2 eminem sheet music for piano - May 20 2023

aug 12 2023 cyprus download and print in pdf or midi free sheet music for love the way you lie pt 2 by eminem arranged by

unregistered user for piano solo

eminem love the way you lie piano sheet music - Feb 05 2022

overview download view as pdf for free more details words 2 099 pages 8 preview full text related documents

love the way you lie part 2 sheet music rihanna - May 08 2022

love the way you lie part 2 sheet music pdf rihanna for piano sheet music scoring piano vocal chords original key g minor
number of pages sheet music pdf 8 and lyrics song love the way you lie part 2 sheet music pdf rihanna free download share
this love the way you lie part 2 sheet music rihanna download

play love the way you lie music sheet play on virtual piano - Jan 16 2023

sep 10 2020 use your computer keyboard to play love the way you lie music sheet on virtual piano this is an easy song and
requires practice the song love the way you lie is classified in the genres pop usa rap on virtual piano

love the way you lie sheet music for piano solo - Jul 22 2023

beginner this score is based on love the way you lie by eminem other versions of this composition love the way you lie part1 2
piano solo eminem rihanna solo piano 48 votes love the way you lie featuring rihanna eminem rihanna piano vocal guitar
piano accompaniment official piano voice

love the way you lie pt ii sheet music musicnotes com - Jun 09 2022

browse our 5 arrangements of love the way you lie pt ii sheet music is available for piano voice guitar with 3 scorings and 1
notation in 4 genres find your perfect arrangement and access a variety of transpositions so you can print and play instantly
anywhere lyrics begin on the first page of our story top sellers

love the way you lie sheet music for piano vocals music notes - Mar 18 2023

aug 25 2021 view offer the best way to learn and play love the way you lie featuring rihanna eminem rihanna piano vocal
guitar piano accompaniment by eminem what are official scores they are 44 837 scores licensed from leading print
publishers to stream on desktop and the musescore mobile app

love the way you lie part ii rihanna ft eminem synthesisia piano - Mar 06 2022

nov 5 2010 love the way you lie part ii by rihanna featering eminem arranged on piano by onepianooneheart performed by
synthesia sheet for two pianos the s

eminem feat rihanna love the way you lie sheet music in g - Dec 15 2022

print and download love the way you lie sheet music by eminem feat rihanna sheet music arranged for piano vocal chords in
g minor transposable sku mn0085288

love the way you lie pt ii rihanna ft eminem musescore com - Feb 17 2023

sep 10 2023 love the way you lie pt ii rihanna ft eminem sheet music for piano solo musescore com time for summer time for

music 90 off 23 53 19 view offer 00 00 03 51 off 100 f d time for summer time for music 90 off play the music you love without limits for just 7 99 0 77 week billed annually at 39 99

love the way you lie piano tutorial eminem onlinepianist - Sep 12 2022

eminem love the way you lie piano tutorial love the way you lie from the album recovery is by all means the song that brought eminem back to the front stage becoming his fourth song to reach 1 on the us singles charts rihanna s seventh staying on top for seven weeks in a row

love the way you lie free piano sheet music piano chords - Nov 14 2022

the song is a midtempo hip hop ballad with a pop refrain backed by guitar piano and violin it describes two lovers who refuse to separate despite being in a love hate abusive relationship download free love the way you lie sheet music now

love the way you lie rihanna eminem virtual piano - Jul 10 2022

jul 24 2023 about this music sheet love the way you lie rihanna eminem is a song by rihanna use your computer keyboard to play love the way you lie rihanna eminem music sheet on virtual piano this is an intermediate song and requires a

pet kingdom inc tax return solution copy uniport edu - Mar 07 2022

web aug 9 2023 pet kingdom inc tax return solution and numerous ebook collections from fictions to scientific research in any way accompanied by them is this pet kingdom inc

pet kingdom inc tax return solution pdf uniport edu - Dec 04 2021

tax return problem pet kingdom inc homework minutes - Apr 08 2022

web jul 28 2023 pet kingdom inc tax return solution if you ally need such a referred pet kingdom inc tax return solution book that will present you worth acquire the certainly

pet kingdom tax return 1 instructions spring 2015 - Mar 19 2023

web tax returns for pet kingdom inc 1 on november 1 2005 janet morton and kim wong formed pet kingdom inc to sell pets and pet supplies pertinent information regarding

pet kingdom inc tax return solution copy uniport edu - Jun 10 2022

web nov 1 2006 balance sheet during 2015 pet kingdom made estimated tax payments of 90 000 each quarter to the irs prepare a form 1120 for pet kingdom for tax year

1120 u s corporation income tax return - May 21 2023

web form 1120 2012 pet kingdom inc 11 1111111 page 4 schedule k other information continued see instructions yes no 5 at the end of the tax year did the corporation a

solved note this problem is for the 2020 tax year on chegg - Aug 24 2023

web oct 31 2009 business accounting accounting questions and answers note this problem is for the 2020 tax year on november 1 2009 janet morton and kim wong formed pet

[pet kingdom inc tax return solution copy uniport edu](#) - Aug 12 2022

web aug 28 2023 rent textbooks pet kingdom inc tax return solution hdwallpapersdose com pet kingdom inc tax return solution ewekoe de pet kingdom inc tax return

solved this problem is for the 2019 tax year on november 1 - Jan 05 2022

web jul 6 2023 pet kingdom inc tax return solution 1 9 downloaded from uniport edu ng on july 6 2023 by guest pet kingdom inc tax return solution right here we have

solved on november 1 2006 janet morton and kim solutioninn - May 09 2022

web jul 17 2015 find solution of question tax return problem pet kingdom inc from accounting subject by homework minutes experts

[pet kingdom inc tax return solution 2023](#) - Nov 15 2022

web pet kingdom inc tax return solution 2 8 downloaded from uniport edu ng on july 12 2023 by guest key to economic science and managerial sciences 1984 semi monthly review

pet kingdom inc tax return solution pdf uniport edu - Oct 14 2022

web feb 24 2023 pet kingdom inc tax return solution is available in our book collection an online access to it is set as public so you can get it instantly our book servers spans in

tax return pet kingdom inc form 1125 a 2015 studypool - Jul 23 2023

web solution on november 1 2005 janet morton and kim wong formed pet kingdom inc to sell pets and pet supplies pertinent information regarding pet kingdom is summarized

tax returns for pet kingdom inc accounting homework help - Feb 18 2023

web based on the facts income statement and balance sheet below prepare only a form 1120 us corporation income tax return for pet kingdom inc pet kingdom or the

tax returns for pet kingdom inc spoton papers - Dec 16 2022

web pet kingdom inc tax return solution 1978 corporation and partnership tax return guide nov 07 2020 how to start your own s corporation jan 02 2023 everything

solved pet kingdom made estimated tax payments of - Apr 20 2023

web apr 25 2023 tax return problem 1 on november 1 2005 janet morton and kim wong formed pet kingdom inc to sell pets and pet supplies

pet kingdom inc pdf tax expense irs tax forms - Jun 22 2023

web pet kingdom inc free download as pdf file pdf text file txt or read online for free corporations partnerships estates and trusts chapter 2 tax return

[pet kingdom inc tax return solution copy uniport edu](#) - Sep 13 2022

web aug 11 2023 pet kingdom inc tax return solution 1 6 downloaded from uniport edu ng on august 11 2023 by guest pet kingdom inc tax return solution right here we

fall 2020 corp tax return pet kingdom assignment pdf fall - Jan 17 2023

web dec 10 2021 pet kingdom s financial statements for 2015 follow income statement income gross sales 5 750 000 sales returns and allowances 200 000 net sales

pet kingdom inc tax return solution git 02 infra openwrt org - Jul 11 2022

web jun 16 2023 pet kingdom inc tax return solution 1 7 downloaded from uniport edu ng on june 16 2023 by guest pet kingdom inc tax return solution right here we have

pet kingdom inc tax return solution uniport edu - Feb 06 2022

web nov 1 2008 expert answer 100 1 rating pet kingdom inc tax return computation of pet kingdom s federal income tax liability 2 under 103 interest on state and local