

Accounting for Income Taxes Package

Expert guidance and other resources on the principles and objectives of FAS 109 and FIN 48 for both tax and financial accounting practitioners

Written by leading experts, *Accounting for Income Taxes*, a part of the Accounting Policy & Practice Series, provides guidance on the scope of FAS 109, FIN 48, accounting for temporary differences, standards for recognizing and measuring tax liabilities, prospective tax refunds and more.

Expert Analysis

- Accounting for Income Taxes
 - Scope of FAS 109
 - Objectives and Principles
 - Temporary Differences
 - Recognition and Measurement
 - Valuation Allowance
 - Change in the Valuation Allowance
 - Enacted Change in Tax Laws or Rates
 - Change in the Tax Status of an Enterprise
 - Regulated Enterprises
 - Business Combinations
 - Opinion 23 and U.S. Steamship Enterprise Temporary Differences
 - Intraperiod Tax Allocation
 - Certain Quasi Reorganizations
 - Separate Financial Statements of a Subsidiary
 - Financial Statement Presentation
 - Income Tax Exposures (Contingencies)—Prior to Adoption of FASB's Interpretation No. 48, Accounting for Uncertainty in Income Taxes, (FIN 48)
 - Accounting for Uncertainty in Income Taxes—After Adoption of FIN 48
 - Interim Reporting
 - Income Taxes Attributable to Stock Based Compensation Arrangements—Prior to Adoption of FAS 123R

Practice Tools

Sample documents, examples and other tools developed by real-world practitioners, and ready for you and your staff to use, including:

- Working Papers (Includes full text of FAS 109 and FIN 48)
- External Links to Authoritative Pronouncements

News and Commentary

- **Accounting for Income Taxes Monitor** – This periodic update service keeps tax and accounting professionals informed of new developments under FASB Statement 109, and the related FIN 48 interpretation. The monitor tracks any new guidance from standards-setters, as well as offering analysis and discussion of requirements under the financial accounting standards governing income tax reporting.
- **Special Reports** – Recent reports include:
 - *An Early Look at FIN 48 Disclosures*
 - *FASB, IRS Working on FIN 48 Implementation*
 - *Implementing FIN 48: Accounting for Uncertainty in Income Taxes*
 - *Analysis of FIN 48: Accounting for Uncertainty in Income Taxes*

BNA Tax & Accounting

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RENOWNED EXPERTS

Former government officials, practitioners and partners with top law and accounting firms, and educators provide valuable insights and proven guidance for handling the tax and accounting issues that arise in your practice.

PRODUCTIVITY ENHANCERS

Ready-to-use sample plans, documents, forms, and other resources created and used by real world practitioners save you time and money and provide practice-building tools.

EVOLVING PERSPECTIVE

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