

## Accounting for Income Taxes Package

Expert guidance and resources for financial accounting practitioners on the principles and objectives of FASB's rules on accounting for income taxes.

Guidance on the scope and application of ASC 740, Income Taxes (formerly FAS 109), including accounting for uncertain tax positions (formerly FIN 48).

### Format & Frequency

Available online. Print Portfolios available.



### Benefits

- Master the differences in the scope and application of ASC 740, Income Taxes (formerly FAS 109), and the accounting for uncertain tax positions (formerly FIN 48).
- Learn from real-world practitioners, who provide practical examples, and access sample documents and other tools that take the guesswork out of the requirements.
- Eliminate surprises and plan ahead with periodic updates tracking new guidance from ASC 740 standard setters.

### Expert Analysis

Coverage includes:

- Debt-Financed Income (Section 514)
- Scope of ASC 740, Income Taxes (formerly FAS 109)
- Objectives and Principles
- Accounting for Uncertain Tax Positions (formerly FIN 48)
- Recognition and Measurement
- Valuation Allowances
- Changes in Valuation Allowances
- Net Operating Loss Carryback
- Intraproduct Tax Allocations
- Financial Statement Presentation
- Special Topics:
  - Business Combinations
  - State Tax Issues
  - Stock-based Compensation

### Practice Tools

Time-saving practice aids include:

- External Links to Authoritative Pronouncements
- Working Papers (sample plans, documents, and more)

### News & Commentary

- *Accounting for Income Taxes Monitor*
- Special Reports