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The guide will then be saved to your iBooks app for future access. Also, listen in to our tax foundations podcast series below. The first episode offers a refresher on what's in scope of ASC 740,

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while the second installment focuses on valuation allowances.

### **Income taxes (ASC 740) guide: PwC**

Guidance on accounting for income taxes. This Roadmap provides Deloitte's insights into and interpretations of the income tax accounting guidance in ASC 740 1 and the differences between that

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standard and IFRS ® Standards (in Appendix F). The income tax accounting framework has been in place for many years, however, views on the application of that framework to current transactions continue ...

**A Roadmap for Accounting for  
Income Taxes | Deloitte US**

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FIN 48 (mostly codified at ASC 740-10) is an official interpretation of United States accounting rules that requires businesses to analyze and disclose income tax risks. It was effective in 2007 for publicly traded entities, and is now effective for all entities adhering to US GAAP.



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## **Fin 48 - Wikipedia**

ASC 740-10 (formerly and commonly known as, and for purposes of this article FIN 48) clarifies the accounting for uncertainty in income taxes recognized in an organization's financial statements in accordance with FASB Statement No. 109, Accounting for Income Taxes.

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## **FIN 48 or ASC 740: make sure you meet the more likely than ...**

On July 13, 2006, the Financial Accounting Standards Board (“FASB”) issued FASB Interpretation No. 48 (“FIN 48”), Accounting for Uncertainty in Income Taxes. FIN 48 is an interpretation of FASB Statement No.

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109 regarding the calculation and disclosure of reserves for uncertain tax positions.

## **FIN 48 Implications - LB&I Field Examiners' Guide ...**

ASC 740 exposure, it may be necessary to determine the foreign tax rates that applied in prior years. This chart reflects

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only current rates. 6. This chart does not account for the possibility that all or a portion of any cash distribution may be considered a nontaxable return of capital under local laws. 7. This chart does not address other ...

## **ASC 740 Income Taxes - KPMG**

The FASB first published guidance on

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income tax uncertainties in 2006 with the well-known FIN 48, Accounting for Uncertainty in Income Taxes – subsequently codified as part of ASC 740, Income Taxes. During that period, the IASB issued no specific guidance, leading to diversity in practice.

## **Tax uncertainties in the United**

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## **States - KPMG**

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## **FIN 48 (as amended) - FASB**

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cookies, which are set by third ...

## **Financial Reporting Developments - Income taxes | EY - US**

1.01 Overview of ASC 740 3 1.02  
Objectives of ASC 740 4 Chapter 2 —  
Scope 6 2.01 Taxes Within the Scope of  
ASC 740 7 2.02 Hybrid Taxes 8 2.03  
Accounting for Taxes Assessed on the



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Payor of a Dividend 9 2.03A Accounting for Taxes Withheld on Certain Payments (e.g., Dividend, Interest, Royalty, or License)\* 10

## **A Roadmap to Accounting for Income Taxes**

In short, it is the IFRS equivalent of the US GAAP Interpretation, ASC 740

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(formerly FIN 48). IFRIC 23 was ratified in the IASB meeting on 16-17 May 2017, and issued on 7 June 2017. It will be effective for annual reporting periods beginning on or after 1 January 2019, with early adoption permitted.

## **Uncertainty over Income Tax Treatments: IFRS**

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Tax Accounting ASC 740: Income Taxes /  
FIN 48 (FASB ASC 740-10) (Financial  
Accounting Standard 109 ("FAS 109") -  
Accounting for Income Taxes FASB  
Interpretation No. 48 ("FIN 48") -  
Accounting for Uncertain Tax Positions

**Tax Accounting ASC 740: Income  
Taxes / FIN 48 (FASB ASC ...**

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FIN 48 Policy and Field Guidance. IRS has determined that documents produced by a taxpayer and/or its auditors to substantiate the taxpayer's uncertain tax positions in compliance with FIN 48 are included within the Service's interpretation of Tax Accrual Workpapers and are therefore subject to the applicable policy of restraint.

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## **FASB Interpretation No. 48, Accounting for Uncertainty in ...**

It should be noted that FIN 48 is now referred to as ASC 740-10 under the new codification of Accounting Standards. For purposes of this article we will exclusively refer to the interpretation as FIN 48. The purpose of FIN 48 was to

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give guidance to companies on how they should account for their uncertain tax positions (“UTP”).

## **Uncertain Tax Positions | Insights | Blum**

I. Scope of ASC 740 II. ASC 450 Standard for Non-Income Tax Matters III. Introduction to the Uncertain Tax

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Position Rules in ASC 740 (Former FIN 48) IV. Generating an Inventory of Uncertain Tax Positions V. Differentiating Between a Valuation Allowance Analysis and an Uncertain Tax VI. Step One: Recognition VII. Step Two: Measurement VIII.

## **Accounting for Income Taxes:**

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## **Managing Uncertain Tax ...**

On Jan. 26, 2010, the IRS announced a proposal to require certain taxpayers to disclose uncertain tax positions (UTPs) annually in their federal income tax returns, including those UTPs for which the taxpayer may have reserved in the audited financial statements prepared under U.S. GAAP (in particular, FASB ASC



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740-10, formerly contained in FIN 48), International Financial Reporting Standards (IFRS), or other country-specific financial accounting standards, or tax positions where a reserve ...

### **Disclosure of Uncertain Tax Positions**

The term ASC 740 stands for the

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Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic (ASC) 740, Income Taxes. ASC 740 includes FASB Interpretation No. 48 (FIN 48) Accounting for Uncertainty in Income Taxes, an interpretation of FASB Statement (FAS) No. 109.

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## **ASC 740 FUNDAMENTALS SERIES - TaxOps**

Under ASC 740-270, entities calculate the income tax provision for an interim period by distinguishing between elements recognized in the income tax provision through (1) applying an estimated annual effective tax rate (ETR) to a measure of year-to-date

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operating results referred to as “ordinary income (or loss),” and (2) discretely recognizing specific events (referred to as “discrete items”) as they occur.

## **Accounting for income taxes in interim periods | Grant ...**

ASC 740 – Interim Period Tax Accounting

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June 23, 2015 . Interim Reporting Page 2  
• Basic Principles • Key Exceptions ... •  
Subtopic 740-270 (F/K/A FIN 18) contains  
special rules governing application of  
income tax accounting in interim periods  
Interim Reporting Fundamentals .  
Interim Reporting

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