

IntelliConnect™ Accounting for Income Taxes (FAS 109 and IAS 12) Manager™

Reduce research time and quickly access accurate, timely information on Topic 740 (FAS 109) and IAS 12 standards.

Authoritative Guidance • Source Materials • Interactive Research Aids • Best Practices

Accounting for Income Taxes (FAS 109 and IAS 12) Manager will greatly increase your understanding of FASB Accounting Standards Codification™ Topic 740, Income Taxes (formerly FAS 109) and IAS 12. It provides realistic productivity tools and authoritative, step-by-step guidance to help you gain better control over planning and reporting deferred tax assets and liabilities.

COMPREHENSIVE FEATURES

- Answers to over 150 questions addressing critical and complex areas of the Topic 740 and IAS 12 standards
- Interactive Research Aid format links you directly to specific sections of Topic 740, IAS 12 and helpful practice aids, providing you with a comprehensive understanding of Topic 740 planning and implementation strategies
- Best Practice guidance to clarify the differences between Topic 740 and IAS 12, and detailed examples based on the experience of companies that have implemented the new common standards
- *Accounting Manager Advisor Monthly Newsletter*
- Provides full text of Topic 740 and International Accounting Standard No. 12
- Offers sample SEC Filings
- Updates provided as legislative changes occur
- Includes *Tax Tracker News™* for customized daily email updates relating federal and state news
- Incorporates IntelliConnect™ and CCH@Hand™ functionality
- Updated to reflect the FASB Codification

PRODUCTIVITY TOOLS

- Nearly 30 *Multistate Smart Charts™* help you quickly find state tax data and compare it with other tax jurisdictions.
- Concise presentation may be viewed or quickly downloaded to Microsoft® Word or Excel.
- All research links remain “live” in the download, so information from source documents can be verified easily.
- Choose a printer-friendly version, save a search for the next session or quickly review highlighted changes since last login.
- Use a search feature to quickly find chart topics by keywords, phrases and synonyms.

COMMONLY ASKED QUESTIONS AND ANSWERS (Q&A'S)

Topic 740

- Overview and Scope of Topic 740
- Entities affected by Topic 740
- Operating principles of Topic 740
- Topic 740 rules exceptions
- Financial statement preparation and disclosure requirements
- Impact of uncertain tax positions on Topic 740 computation of the tax basis of assets
- Taxable and deductible temporary differences
- Deferred tax expense or benefit
- Computing deferred taxes under Topic 740
- Tax planning strategies related to Topic 740
- Effects of tax planning strategies on valuation allowances
- Exempt enterprises
- And much more

IAS 12

- Overview and scope of IAS 12
- Objective of IAS 12
- Tax base defined
- Financial statement presentation and disclosures
- Recognition of current tax liabilities and assets
- Recognition of deferred tax liabilities and assets
- Business combinations
- Initial recognition of an asset or liability
- Deductible temporary differences
- Unused tax losses and credits
- Reassessment
- Investments in subsidiaries and other interests
- And much more

MULTISTATE SMART CHARTS™

- Apportionment rules going back more than 10 years
- Tax rates going back more than 10 years
- Limitation periods
- State nexus rules
- State voluntary disclosure programs

PRACTICE AIDS

- **NEW!** Grant Thornton, LLP: Accounting for Income Taxes Questionnaire
- **NEW!** Grant Thornton, LLP: Corporate Tax Accrual Review Checklist
- **NEW!** Grant Thornton, LLP: Comprehensive Checklist
- **NEW!** Grant Thornton, LLP: Sample Management Representations
- FAS 109 Compliance Checklist
- Form 1120 Schedule M-3 IRS FAQs
- External Auditor Checklist

BEST PRACTICES

- Comprehensive review of differences between FAS 109 and IAS 12
- TAX CPM: Integrating the Tax Provision into Corporate Enterprise Reporting
- FASB 109: Auditing Considerations of Deferred Tax Assets
- FAS 109: A Primer for Non-Accountants

SECURITIES AND EXCHANGE COMMISSION SAMPLE FILINGS

- Sample Filings 2009 (Q1)
- Sample Filings 2008 (Annual)
- Sample Filings 2008 (Q3)
- Sample Filings 2008 (Q2)
- Sample Filings 2008 (Q1)
- Sample Filings 2007 (Annual)
- Updated quarterly and annually

To learn more about Accounting for Income Taxes (FAS 109 and IAS 12) Manager, please contact your CCH Account Representative at 1-888-CCH-REPS (1-888-224-7377) or visit CCHGroup.com

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