



06-88003 Global Tax Associates: IFRS-ASC 740 – Day 2 Online Event Training Agenda

Schedule of Events

Date(s): 04-30-2021

Start Time: 9:00 am CT **End Time:** 5:30 pm CT

Delivery Method: Online Event

9:00 am - 10:00 am	<i>2017 Tax Jobs Creation Act Transition Year and Proposed Regulations</i>
10:00 am - 10:45 am	<i>U.S. Foreign Income Tax Credit</i> <ul style="list-style-type: none">• GILTI• FDII• BEPS• Global Taxation and Foreign Tax Credit• Section 78 Gross-up• Earnings and Profits
10:45 am - 11:00 am	<i>Break</i>
11:00 am - 12:00 pm	<i>U.S. Foreign Income Tax Credit Continued</i> <ul style="list-style-type: none">• 965 Intention and What Happened• Amended Returns – Look Back Opportunities
12:00 pm - 1:00 pm	<i>Lunch</i>
1:00 pm - 2:15 pm	<i>U.S. Foreign Income Tax Provision and Local Country Considerations</i> <ul style="list-style-type: none">• Foreign Subsidiary and Branch Taxation• Inside and Outside Basis Differences
2:15 pm - 3:00 pm	<i>ASC 740-30 (Formerly APB 23) Repatriation of Non U.S. Earnings</i> <ul style="list-style-type: none">• General Rule and the Exception
3:00 pm - 3:15 pm	<i>Break</i>
3:15 pm - 4:00 pm	<i>Transfer Pricing and BEBS Updates</i>
4:00 pm - 5:00 pm	<i>ASC 830 - 740 (Formerly FAS 52) Currency Translation Adjustments</i> <ul style="list-style-type: none">• Currency Definitions• Transaction Gains and Losses• Translation Gains and Losses
5:00 pm - 5:30 pm	<i>Overview Summary and Q&A</i>



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Course Content Information

Course Description:

This course is designed to provide a comprehensive, intermediate level of understanding of ASC 740, Accounting for Income Taxes, taking the accounting theory down to journal entries and practical, best practice applications.

Course Level (Basic, Intermediate, or Advanced): Intermediate

Course Prerequisites (if applicable): None

Learning Objectives:

To gain a comprehensive understanding of accounting for income taxes and best practice application of accounting theory in the following areas:

- ASC 740 Comprehensive Foundation for all Taxing Jurisdictions
- FIN 48 Uncertain Tax Positions
- Components of Shareholders' Equity
- Interim Reporting (APB 28)
- Net Operating Losses
- Valuation Allowances
- Stock Compensation
- Business Combinations
- U.S. Foreign Income Tax Provision
- Local Country Considerations
- Repatriation of U.S. Earnings
- Foreign Currency Translation Adjustments
- U.S. Foreign Income Tax Credit
- Best Practice Applications of Accounting Theory Using Corptax

Advance Preparation (if applicable): None

CPE Credit Hours: 8.0

Subject Area: Taxes



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Registration Information

A full listing of course offerings is available by visiting the **Training Opportunities** window of [CSC Connections](#).

Please review the training details, including descriptions, price, and available CPE credits, for a course by browsing from the list of upcoming sessions or typing in the name of the course in the **Search** field. To register, you must complete the online registration form including the payment processing.

To register:

1. Log in to [Connections](#).
2. Hover over the Learn box and click **View All Training Opportunities**.
3. Explore training opportunities by course type or product.
4. Locate the desired course and click **Register**.
5. Select **Complete Registration Now** or **Add to Cart and Complete Registration Later** to continue shopping and checkout via the cart when ready.
Note: Your spot in a class is not reserved until you complete the checkout process.
6. Verify the class and price.
 - a. If you have a discount code, enter it into the **Discount Code** field and click **Apply Discount**.
 - b. If you have a training subscription, the price reflects what is included in your subscription.
7. Enter your payment information and click **Place My Order**.
8. Click **Printable Receipt** on the Registration Complete page to print your receipt. You can also access course information and handouts from this page.
9. Click **My Learning** to access your registered courses.

Cancellation Policy

- Cancellations up to three days prior to a scheduled classroom session will result in a \$400 withdrawal fee per registrant.
- Cancellations up to three days prior to a scheduled online session will result in a \$50 withdrawal fee per registrant.
- Cancellations within three days of any session and no-shows will be charged the full session fee.

We reserve the right to change the session fee and modify, reschedule, or cancel sessions at any time prior to the session start time. If we cancel a classroom session for which you are registered, you will receive a cancellation email three weeks prior to the session. If we cancel an online session for which you are registered, you will receive a cancellation email one week prior to the session.

To cancel your registration for either a classroom or online session:

1. Log in to [Connections](#).
2. Submit a support case and include the session date and title in the case details.



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Additional Information

Please contact us at education@corptax.com for more information regarding course content, delivery methods, or CPE; to inquire about our refund and cancellation policy; or to log a complaint regarding a session.

CPE Information

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits will be granted based on a 50-minute hour. CPE is available for most live training sessions, but please check the training details in the Education Schedule for the official amount of CPE credits for each session.

Corptax, Inc. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.

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In accordance with the National Association of State Boards of Accountancy (NASBA) standards, course evaluations will be distributed at the end of the event.