



Accounting for Income Taxes | Quarterly Hot Topics

U.S. Federal

Tax News & Views, published by the Deloitte Tax LLP Tax Policy Group in Washington, DC, provides a compact, reader-friendly perspective on the latest tax developments coming out of Congress affecting businesses and high-wealth individuals.

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White House releases FY 2023 budget proposal, 'Green Book'

The White House has released its fiscal year 2023 budget blueprint along with a "Green Book" that provides more granular details from the Treasury Department on the administration's tax and revenue proposals and their projected impact on federal receipts.

See the March 28, 2022 special edition of [Tax News & Views](#) for more information. .

Final and proposed domestic passthrough entity rules

On January 24, 2022, the Treasury Department (Treasury) and the Internal Revenue Service (IRS) released final regulations ([T.D. 9960](#)) and newly proposed regulations ([REG-118250-20](#)). These regulations address a variety of issues relating to the treatment of domestic partnerships and other passthrough entities that own stock in foreign corporations, including the determination of subpart F income and section 956 inclusions, the identification of controlling domestic shareholders of a foreign corporation and of the owner of a CFC or qualified electing fund (QEF) for net investment income (NII) tax election purposes, and the application of the passive

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foreign investment company (PFIC) QEF and mark-to-market (MTM) regimes. The regulations also cover the treatment of S corporations with accumulated E&P attributable to subpart F income and GILTI and the determination and inclusion of related person insurance income (RPII) under section 953(c).

The final regulations apply to tax years of foreign corporations beginning on or after January 25, 2022, and the tax years of US shareholders in or with which such foreign corporation tax years end. The rules in the proposed regulations are generally proposed to apply to tax years beginning on or after the date on which they are published as final regulations.

IRS releases final regulations on transition away from LIBOR

On December 30, 2021, the Treasury Department and the Internal Revenue Service (the "IRS") released final regulations (T.D. 9961; the "Final Regulations") providing guidance on the tax consequences related to the transition away from the London Interbank Offered Rate ("LIBOR") and other Interbank Offered Rates ("IBORs") to alternative reference rates in debt instruments, derivative contracts and other contracts. In particular, the guidance addresses whether an amendment to a contract in connection with the LIBOR transition results in a taxable exchange of the contract.

Prior to the release of the Final Regulations, the Treasury Department and the IRS provided guidance on the tax consequences of the LIBOR transition in the form of proposed regulations ([REG-118784-18](#); the "Proposed Regulations"), released on October 8, 2019, and Revenue Procedure 2020-44 ([2020-45 I.R.B. 991](#); the "Revenue Procedure"), released on October 9, 2020. The Final Regulations are similar to the Proposed Regulations as a substantive matter, although the Final Regulations adopt a more streamlined approach with certain technical changes, such as the elimination of the Fair Market Value Requirement.

Federal Periods and Methods

Section 174 expenditures subject to capitalization for taxable years beginning after December 31, 2021

For tax years beginning before January 1, 2022, taxpayers can make an election with respect to research and experimental (R&E) expenditures incurred in connection with a trade or business to either currently deduct or defer and amortize such expenditures over a period of not less than 60 months. However, the [Tax Cuts and Jobs Act of 2017](#) (TCJA) requires taxpayers to capitalize R&E expenditures effective for taxable years beginning after December 31, 2021. R&E expenditures attributable to US-based research must be amortized over a period of 5 years and R&E expenditures attributable to research conducted outside of the US must be amortized over a period of 15 years. Further, the statute provides that the definition of R&E expenditures includes amounts paid or incurred in connection with the development of any software.

The latest versions of the proposed [Build Back Better Act](#) (BBBA) delay the effective date at which R&E expenditures will be required to be capitalized to taxable years beginning after December 31, 2025. It is not presently clear whether BBBA will be passed in its current form, or when any other legislation might be enacted to defer or repeal the effective date of TCJA's changes to [section 174](#).

IRS issues updated list of automatic changes

On January 31, 2022, the Internal Revenue Service (IRS) released [Rev. Proc. 2022-14](#) that modifies and supersedes in part [Rev. Proc. 2019-43](#) and provides the list of automatic changes to which the automatic change procedures in [Rev. Proc. 2015-13](#) apply. The list of automatic changes was previously published in Rev. Proc. 2019-43.



Rev. Proc. 2022-14 is generally effective for a Form 3115, Application for Change in Accounting Method filed on or after January 31, 2022, for a tax year of change ending on or after May 31, 2021, that is filed under the automatic consent procedures of Rev. Proc. 2015-13. Rev. Proc. 2022-14 includes transition rules for previously filed accounting method changes

US Multistate

Alabama

Adopted Rule Changes Reflect Move from Double-Weighted to Single Sales Factor

The Alabama Department of Revenue adopted additional rule changes reflecting legislation enacted in 2021 that moves from a three-factor double-weighted sales apportionment formula to a single sales factor formula for state corporate income tax purposes.

For additional details, please refer to the March 4, 2022 edition of [State Tax Matters](#).

New FEIT Rule Explains Federal Income Tax Deduction

A newly adopted Alabama financial institution excise tax (FIET) rule provides guidance on the deduction of federal income taxes paid or accrued during the taxable year in accordance with a taxpayer's method of accounting used in computing its taxable income.

For additional details, please refer to the March 4, 2022 edition of [State Tax Matters](#).

California

FTB Says Certain Internet-Based Activities Fall Outside of P.L. 86-272 Protections

The California Franchise Tax Board (FTB) issued Technical Advice Memorandum 2022-01 addressing whether the protections of P.L. 86-272 apply to several listed fact patterns that are common in the current economy due to technological advancements.

For additional details, please refer to the February 18, 2022 edition of [State Tax Matters](#) and the [Multistate Tax Alert](#) dated February 28, 2022.

New Law Removes NOL Suspension and Eliminates Business Credit Limit

Recently enacted legislation includes provisions that eliminate the \$5 million business credit limit and remove the net operating loss suspension.

The California governor signed S.B. 113 restoring the net operating loss (NOL) deduction and eliminating the \$5M annual cap on business incentive tax credits. This Multistate Tax Alert summarizes some of the relevant provisions of S.B. 113.

For additional details, please refer to the February 11, 2022 edition of [State Tax Matters](#) and the [Multistate Tax Alert](#) dated February 16, 2022.

Office of Tax Appeals Addresses Consequences of S Corporation's IRC § 338(h)(10) Transaction

In a case involving a manufacturer that entered into a stock sale transaction treated as a deemed asset sale, the California Office of Tax Appeals held that its unreported installment gain must be accelerated for the short tax year at issue; income from the sale relating to goodwill constitutes business income; and gross receipts from the deemed asset sale must be excluded from its California sales factor.

For additional details, please refer to the February 11, 2022 edition of [State Tax Matters](#).

Colorado

Adopted Rule Reflects Temporary Corporate and Individual Income Tax Rate Changes

The Colorado Department of Revenue adopted administrative rule amendments reflecting temporary changes in corporate and individual income tax rates by reducing such rates to 4.5%.

For additional details, please refer to the February 25, 2022 edition of [State Tax Matters](#).

Connecticut

Letter Ruling Addresses Survival of Combined Group NOLs Post-Restructuring

In a ruling involving four entities that filed Connecticut unitary corporation business tax returns for years prior to a series of federal tax-free mergers which resulted in two of them merging with a third, certain losses generated in the pre-merger years which were allocated to the three entities could survive the merger and be utilized by other members included in the combined group in the year of the losses.

For additional details, please refer to the January 28, 2022 edition of [State Tax Matters](#).

Florida

DOR Addresses Sales Factor Sourcing of Revenue from Various Services

In response to a company's request for guidance on how to source income from various services for state corporate income tax apportionment purposes, the Florida Department of Revenue concluded that it must source the income from the different types of services it provides to the location to which the deliverables from those services are forwarded, sent, delivered, or provided, on a market basis.

For additional details, please refer to the January 28, 2022 edition of [State Tax Matters](#).

DOR Addresses Sourcing of Revenue Earned by Company Providing Asset Management Services

In response to a company providing asset management services that requested guidance on how to source its service income, the Florida Department of Revenue concluded that such company must be treated as a financial organization, and should source its income from asset management services to the location of the customer to whom such services are provided.

For additional details, please refer to the January 28, 2022 edition of [State Tax Matters](#).

Idaho

New Law Includes Corporate and Individual Income Tax Rate Reductions

Recently enacted legislation includes provisions that lower Idaho's corporate income tax rate from 6.5% to 6.0% and also consolidates Idaho's personal income tax brackets from five brackets to four, lowers the top individual income tax rate from 6.5% to 6.0%, and provides a one-time individual income tax rebate.

For additional details, please refer to the February 11, 2022 edition of [State Tax Matters](#).

New Law Generally Updates State Conformity to Internal Revenue Code

New law updates select corporate and personal income tax statutory references in Idaho to conform to federal Internal Revenue Code provisions as in effect on January 1, 2022.

For additional details, please refer to the March 4, 2022 edition of [State Tax Matters](#).

Indiana

DOR Addresses Nexus, Combined Filing and Business Income Under Financial Institution Tax

The Indiana Department of Revenue recently concluded that an auditor correctly excluded a financial institution from its affiliate group's combined Indiana financial institution tax (FIT) returns as the facts showed that the entity lacked requisite Indiana nexus; and held that state FIT law does not provide a business v. nonbusiness income classification distinction for determining taxable income.

For additional details, please refer to the March 11, 2022 edition of [State Tax Matters](#).

New Law Addresses Consolidated Filing Elections within Context of Reorganizations

New law provides that in the case of a sale of a corporation, the filing status of the remaining members of the consolidated group generally "shall continue absent an election by those consolidated members to file separately or on a combined basis" for Indiana adjusted gross income tax purposes. The legislation also makes some other tax technical and clarifying changes.

For additional details, please refer to the March 18, 2022 edition of [State Tax Matters](#).

Iowa

New Law Includes Possible Corporate Income Tax Rate Reductions if Revenue Goals are Met

Contingent on net corporate income tax proceeds collected by Iowa exceeding \$700 million in the immediately prior fiscal year, new law would adjust Iowa's corporate income tax rate for that current year in such a way that when combined with all the other rates...the tax rates would have generated net corporate income tax receipts that equal \$700 million in that prior year to a rate no lower than 5.5%.

For additional details, please refer to the March 4, 2022 edition of [State Tax Matters](#).

Massachusetts

Appellate Tax Board Says Taxpayer is a Manufacturer Under Corporate Excise Tax

The Massachusetts Appellate Tax Board held that a company providing its customers with software-based solutions for accelerating, managing, and improving the delivery of web and media content over the internet should be classified as a manufacturing corporation eligible to use single sales factor apportionment to compute its Massachusetts corporate excise tax liability.

For additional details, please refer to the January 14, 2022 edition of [State Tax Matters](#).

DOR Still Says Other State Business Privilege Taxes Generally Remain Nondeductible

Despite a 2020 decision involving the Massachusetts corporate excise (income) tax deduction for specified taxes imposed by other states allowed by G.L. c. 63, § 30(4), the Massachusetts Department of Revenue states that it remains the case that taxes imposed on a business as a whole, measured by gross receipts, for the privilege of doing business are not deductible under state law and policy.

For additional details, please refer to the February 11, 2022 edition of [State Tax Matters](#).

New York

Appellate Division Limits Application of Broker-Dealer Sourcing Rules to Certain Receipts

The New York Appellate Division recently affirmed that the sole member of two single member limited liability companies, only one of which is a registered broker-dealer, could not use New York's broker-dealer customer-based sourcing rules in computing its business allocation percentage to source receipts from the other limited liability company that is not itself a registered broker-dealer.

For additional details, please refer to the March 18, 2022 edition of [State Tax Matters](#).

Court Denies Use of 2008 NOL in Computing City Tax and Says State and City NOL Lookback Periods Do Not Have to Match

In a ruling involving the extent to which a bank could utilize net operating loss (NOL) deductions from previous tax years for New York City Business Corporation Tax purposes, a trial court held that City law prevented it from using 2008 NOLs to compute its prior NOL conversion subtraction amounts even though it could use them for Article 9-A state franchise tax purposes.

For additional details, please refer to the January 14, 2022 edition of [State Tax Matters](#).

North Carolina

Summary Highlights Recent Law Changes Including IRC § 163(j)-Related Provisions

A bill summary posted on the North Carolina General Assembly website highlights various tax-related changes contained in its recently enacted state budget bill, including new state law that addresses North Carolina's decoupling from provisions under the federal CARES Act involving limitations on the deduction of business interest expense under Internal Revenue Code section 163(j).

For additional details, please refer to the January 14, 2022 edition of [State Tax Matters](#).

Pennsylvania

DOR Explains Split Factor Apportionment Methodology under CNIT

The Pennsylvania Department of Revenue issued a bulletin on the split factor methodology to apportion the income of a Pennsylvania corporate net income tax (CNIT) taxpayer involved in both an activity subject to one or more of Pennsylvania's special industry apportionment formulas, as well as separate activities subject to Pennsylvania's standard single sales factor apportionment.

For additional details, please refer to the February 25, 2022 edition of [State Tax Matters](#).

South Dakota

New Law Updates State Conformity to Internal Revenue Code for Bank Tax Purposes

New law updates statutory references to the Internal Revenue Code as it existed from January 1, 2021 to January 1, 2022, for state financial institution/bank franchise tax purposes.

For additional details, please refer to the February 18, 2022 edition of [State Tax Matters](#).

Texas

Comptroller Answers Questions on Computing the COGS Deduction

The Texas Comptroller of Public Accounts issued answers to FAQs involving calculation of the Texas franchise tax cost of goods sold (COGS) deduction, explaining that the calculation is not necessarily similar to the federal reporting and industry calculations, because allowable costs to be included in COGS are specifically defined under state law.

The Texas Comptroller of Public Accounts filed adopted rule amendments with the Office of the Secretary of State to incorporate numerous changes to the franchise tax R&D activities credit and the sales/use tax R&D exemption. This Multistate Tax Alert summarizes several key provisions of the Adopted Rules.

For additional details, please refer to the February 11, 2022 edition of [State Tax Matters](#) and the [Multistate Tax Alert](#) dated December 9, 2021.

Utah

New Law Includes Corporate and Individual Income Tax Rate Reductions

Recently enacted legislation incorporates several tax law changes, including lowering Utah's corporate and individual income tax rates from 4.95% to 4.85%.

For additional details, please refer to the February 18, 2022 edition of [State Tax Matters](#).

Virginia

Manufacturer Allowed to Exclude Unused Stored Raw Materials from Property Factor

The Virginia Supreme Court affirmed that a manufacturer may exclude the value of certain raw materials that aged while being stored in Virginia from its property factor for Virginia corporation income tax apportionment purposes when those materials are ultimately processed and used in manufacturing outside of Virginia, because the materials are not being used in Virginia.

For additional details, please refer to the February 18, 2022 edition of [State Tax Matters](#).

New Law Generally Updates State Conformity to Internal Revenue Code

New law updates state corporate and individual income tax statutory references to federal income tax law, and a subsequently issued administrative bulletin explains the adjustments that may be necessary on taxable year 2021 income tax returns to address conformity and the Virginia tax law changes affecting businesses.

For additional details, please refer to the February 25, 2022 edition of [State Tax Matters](#).



West Virginia

New Law Generally Updates State Conformity to Internal Revenue Code

New law adopts all amendments made to federal law for West Virginia corporation net income and personal income tax purposes to the same extent those changes are allowed for federal income tax purposes, whether the changes are retroactive or prospective.

For additional details, please refer to the February 25, 2022 edition of [State Tax Matters](#).



International

This compilation is intended to be an overview of major international tax developments during the quarter that may have ASC 740 implications. For more summaries of other current international income tax news and developments for the current quarter please refer to the additional publications listed at the end of this section.

Multiple Jurisdictions

OECD

2022 edition of OECD transfer pricing guidelines released

On 20 January 2022, the OECD announced the release of the 2022 edition of the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations. The transfer pricing guidelines provide guidance on the application of the arm's length principle and serve as a framework for the consideration of transfer prices between associated enterprises.

For additional details, please see the Deloitte [tax@hand article](#) dated January 20, 2022.

OECD announces release of commentary on Pillar Two model rules for global minimum tax

As part of the ongoing work of the OECD/G20 Inclusive Framework on BEPS on a two-pillar solution to address the tax challenges arising from the digitalization of the economy, the OECD issued an announcement on 14 March 2022 on the release of commentary providing detailed technical guidance for multinational enterprises (MNEs) and governments on the global minimum tax under Pillar Two, following the December 2021 publication of global anti-base erosion (GloBE) model rules. The OECD also issued an announcement on 14 March regarding a public consultation on the development of an implementation framework to facilitate the coordinated implementation and administration of the model rules by tax authorities, as well as to facilitate compliance with the rules by MNEs. Comments are requested by 11 April 2022.

For additional details, please see the Deloitte [tax@hand article](#) dated March 7, 2022.

China

Tax deferrals introduced to support infrastructure REITs

On 26 January 2022, China's Ministry of Finance and State Taxation Administration published Bulletin [2022] No. 3 to provide income tax deferrals for transfers of infrastructure assets and relevant project company shares during the process when an originator establishes an infrastructure real estate investment trust (REIT) under the pilot program launched in 2020 by the China Securities Regulatory Commission and National Development and Reform Commission.

For additional details, please see the Deloitte [tax@hand article](#) dated February 21, 2022.

France

Administrative Supreme Court rules on definition of resident for tax treaty purposes

The French Administrative Supreme Court ruled on 2 February 2022 that a company benefiting from a temporary and partial corporate income tax exemption should be considered liable to tax and therefore a tax treaty resident (Conseil d'Etat, 2 February 2022, n° 443018)

For additional details, please see the Deloitte [tax@hand article](#) dated February 3, 2022.

Italy

2022 budget law enacted, including modifications to tax incentives

Italy's 2022 budget law, published in the official gazette on 30 December 2021, introduces several tax provisions that will affect both Italian individuals and companies and that generally apply as from 1 January 2022. Changes have been made to certain tax incentives (including some changes intended to encourage investment) and the sugar and plastic taxes, among other things. In addition, there are retroactive changes that affect companies

that elected in fiscal year (FY) 2021 to step up the inside basis of trademarks and goodwill in the 2020 financial statements for book and tax purposes.

For additional details, please see the Deloitte [tax@hand article](#) dated January 5, 2022.

Italy

Transfer of tax attributes may be limited in case of indirect change of ownership

The Italian tax authorities clarified, through a tax ruling (No. 39) dated 20 January 2022, that in the case of a change of the indirect owner of the majority of the shares of an Italian company, the limitations on the transfer of tax attributes provided by article 84(3) of the Italian tax code may be applicable. As discussed further below, the tax authorities' clarifications add an additional level of complexity to business reorganizations and acquisitions resulting in an indirect transfer of an Italian company, and the tax authorities' position on the application of article 84(3) could be applied retroactively to indirect transfers that occurred in fiscal years prior to the publication of the tax ruling.

For additional details, please see the Deloitte [tax@hand article](#) dated February 7, 2022.

UK

Finance Act 2022 enacted

The UK's 2022 Finance Act was enacted on February 24, 2022 and includes the following key updates.

UK corporation tax rate / banking

surcharge: the UK corporation tax rate for companies with profits greater than £250k is due to increase to 25% from April 1, 2023 – this was enacted in Finance Act 2021. As a result, the Finance Act reduces the banking surcharge to 3% at the same time, such that banks will have an overall effective corporation tax rate of 28% from April 1, 2023 (currently 27%).

Notification of uncertain tax

treatments: The Finance Act enacted the rules around the notification of uncertain tax treatment regime requiring large companies and partnerships (i.e. those



with UK turnover above £200m and/or a UK balance sheet total over £2bn) to notify HMRC of uncertain tax positions, where the amount of tax at stake is at least £5m (in the relevant period for the relevant tax) and the tax treatment meets one of two triggers. The two "triggers" for uncertainty are: i) that a provision has been made in the relevant company accounts for the uncertainty, or ii) that the position taken by the business is contrary to HM Revenue & Customs' (HMRC's) known interpretation (as stated in the public domain or in dealings with HMRC). The rules apply to tax returns due to be filed on or after April 1, 2022 – so could be relevant for 2021 transactions/positions/returns as most of the relevant returns should be filed after April.

Capital allowances regime: An extension to the temporary Annual Investment Allowance (AIA) of £1m, for expenditure incurred on the provision of qualifying plant and machinery has been extended to March 31, 2023 (previously due to reduce on December 31, 2021). The AIA enables companies to take an immediate 100% writing down allowance for qualifying capital spend, up to the AIA limit.

UK

HMRC publishes updated hybrid guidance

HMRC publish their updated hybrid guidance on January 6, 2022 which covers the updates made to the hybrid rules as part of Finance Act 2021. Key points in the guidance include examples of OECD mismatch compliant regimes (which 'switch off' the UK hybrid rules) and guidance that the dual consolidated loss rules are not equivalent to the UK hybrid mismatch rules,

but they do contain similar outcomes, as such, their relevance should be considered on a case by case basis when determining a mismatch. In addition, the guidance also suggests that where a structure has been checked it can be regarded as a structured arrangement but that this will not always be the case and could be dependent facts and circumstances, such as whether the structure was checked when acquired and when the elections were made and in what circumstances.

Germany

MOF publishes decrees detailing the application of the royalty barrier rule

On 27 January 2022, the German Ministry of Finance (MOF) published two decrees dated, respectively, 5 and 6 January 2022 regarding the application of the limitation on the deductibility of certain related party royalty payments ("royalty barrier rule") of section 4j of the Income Tax Code (ITC). The first decree dated 5 January 2022 includes interpretative guidance regarding the definition of a preferential tax regime, nexus-conformity in terms of action 5 of the OECD BEPS project, and the burden of proof regarding the application of the royalty barrier rule. The second decree dated 6 January 2022 includes an (updated) non-exclusive list of foreign tax regimes that are considered to be harmful tax regimes by the tax authorities for calendar years 2018 to 2020 for purposes of the royalty barrier rule.

For additional details, please see the Deloitte [tax@hand article](#) dated February 1, 2022.

Accounting Developments

Financial reporting considerations arising from the Russia-Ukraine War

Please refer to Deloitte's publication Financial Reporting Alert 22-1: [Financial Reporting Considerations Arising From the Russia-Ukraine War](#), dated March 10, 2022, for a discussion of key US GAAP financial statement considerations related to the Russia-Ukraine War.

Accounting for Investments in Tax Credit Structures Using the Proportional Amortization Method

Since the issuance of [ASU 2014-01](#), which allows investors to use the proportional amortization method to account for low-income housing tax credit (LIHTC) investments if the criteria in ASC 323-740-25-1 are met, stakeholders have continued to support expanding the proportional amortization method to investments in tax credit programs other than LIHTC investments. At its September 22, 2021 meeting, the FASB decided to add a project on this topic to the Emerging Issues Task Force (EITF) technical agenda. At its November 11, 2021 meeting, the FASB staff held an educational session (i.e., non-decision-making meeting) and the FASB staff gathered initial feedback from the EITF on any technical topics on which additional research is needed as well as on any additional stakeholder outreach that the staff should perform.

During its March 24, 2022 meeting, the EITF made the following preliminary decisions:

- The scope of the proportional amortization method would be expanded to include all investments in tax credit programs that meet the criteria in ASC 323-740-25-1.
 - An entity that elects the proportional amortization method would be required to apply it to all investments in tax credit programs that meet the criteria in ASC 323-740-25-1, as opposed to an election by individual tax credit program or by investment.
 - The FASB will retain criteria (a), (b), and (c) from ASC 323-740-25-1 without making any additional clarifications to them. Criterion (aa) will also be retained, but the Board will clarify that the assessment is based on whether the investor can exercise significant influence over the operating and financial policies of the underlying project.
- The EITF did not reach any final decisions during its March 24, 2022 meeting. The EITF is expected to address additional topics, including potential clarification to criterion (aaa) from ASC 323-740-25-1, reassessment considerations, and considerations related to subsequent measurement, disclosure, and transition, at a subsequent meeting.

For additional details and a full summary of the March 24, 2022 meeting of the EITF, please refer to our March 2022 [EITF Snapshot](#).

Up-C Structure Services

For Up-C structures, the Up-C Services group offers virtual webcasts from Deloitte specialists covering recent U.S. federal income tax and ASC 740 developments relevant to these businesses organized as Up-Cs. Please visit us at Up-C Structure Services or contact Jill Wilde at jiwilde@deloitte.com (904 665 1433) to be added to our virtual webcast distribution list.

Other

For upcoming webcasts that give you valuable insights on important developments affecting your business and feature practical knowledge from Deloitte specialists and CPE credits, please visit [Dbriefs Webcasts](#).

For other information regarding newly issued accounting standards, exposure drafts, and other key developments, refer to our [Quarterly Accounting Roundup](#).

Deloitte Tax Accounting Conference – 2022 Virtual

Join us at the [Deloitte Tax Accounting Conference–2022 Virtual](#) from May 16-26, 2022 for tax accounting sessions delivered by well-known Deloitte speakers. Join discussions on key topics and explore insights from the comfort and safety of your virtual office.

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- [Deloitte Heads Up Newsletter Archive](#)
- [Global Tax Developments Quarterly—Accounting for Income Taxes](#)
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As always, we are interested in your comments on our publications. Please take a moment to tell us what you think by sending us an [e-mail](#).

Talk to us

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