



# Financial Reporting for Taxes Training

## May 22-26, 2017 — Orlando, Florida



### Monday, May 22, 2017

#### Essentials – Day 1

7:30 a.m. – 8:30 a.m.	Breakfast	Central Park Gardens
8:30 a.m. – 10:00 a.m.	Overview and scope Fundamental concepts Steps to computing the tax provision Step 1 – Identify permanent items and temporary differences	Grand Ballroom
10:00 a.m. – 10:30 a.m.	Refreshment Break	Grand Ballroom Foyer
10:30 a.m. – 12:00 p.m.	Step 2 – Calculate current taxes payable (or refund receivable)	Grand Ballroom
12:00 p.m. – 1:00 p.m.	Lunch	Bull & Bear
1:00 p.m. – 3:00 p.m.	Step 3 – Account for uncertain tax positions	Grand Ballroom
3:00 p.m. – 3:30 p.m.	Refreshment Break	Grand Ballroom Foyer
3:30 p.m. – 5:30 p.m.	Step 3 – Account for uncertain tax positions (cont'd) Step 4 – Prepare provision-to-return adjustment Interim reporting	Grand Ballroom
5:30 p.m.	Day 1 ends	

### Tuesday, May 23, 2017

#### Essentials – Day 2

7:30 a.m. – 8:30 a.m.	Breakfast	Central Park Gardens
8:30 a.m. – 10:00 a.m.	Day 1 refresher Step 5 – Compute deferred taxes	Grand Ballroom
10:00 a.m. – 10:30 a.m.	Refreshment Break	Grand Ballroom Foyer
10:30 a.m. – 12:00 p.m.	Step 6 – Analyze need for valuation allowance Step 7 – Compute total income tax expense (or benefit)	Grand Ballroom
12:00 p.m. – 1:00 p.m.	Lunch	Bull & Bear
1:00 p.m. – 3:00 p.m.	Step 7 – Compute total income tax expense (or benefit) (cont'd) Step 8 – Reconcile tax accounts and record JEs Step 9 – Prepare rate reconciliation	Grand Ballroom
3:00 p.m. – 3:30 p.m.	Refreshment Break	Grand Ballroom Foyer
3:30 p.m. – 5:00 p.m.	Step 10 – Prepare disclosures Challenges and leading practices Questions	Grand Ballroom
5:00 p.m.	Course ends	

### Wednesday, May 24, 2017

#### Transformation Enablers

7:30 a.m. – 8:30 a.m.	Breakfast	Central Park Gardens
8:30 a.m. – 10:00 a.m.	What is transformation? Transforming the tax provision process Transforming the tax provision data flow	Madison
10:00 a.m. – 10:30 a.m.	Refreshment Break	Jade-Lexington Foyer
10:30 a.m. – 12:30 p.m.	Making tax provision process and data flow changes Transformation and its effect on tax department talent Using technology as a transformation enabler Provision software options Managing spreadsheets Advanced software implementations Questions	Madison
12:30 p.m. – 1:00 p.m.	Lunch	Bull & Bear

### Wednesday, May 24, 2017

#### International Essentials

7:30 a.m. – 8:30 a.m.	Breakfast	Central Park Gardens
8:30 a.m. – 10:00 a.m.	International tax concepts Introduction to the global tax provision	Grand Ballroom
10:00 a.m. – 10:30 a.m.	Refreshment Break	Grand Ballroom Foyer
10:30 a.m. – 12:00 p.m.	Intra-entity transactions Non-US tax provisions of foreign subsidiaries	Grand Ballroom
12:00 p.m. – 1:00 p.m.	Lunch	Bull & Bear
1:00 p.m. – 3:00 p.m.	Foreign currency Branches and hybrid entities Outside basis differences	Grand Ballroom
3:00 p.m. – 3:30 p.m.	Refreshment Break	Grand Ballroom Foyer
3:30 p.m. – 5:30 p.m.	Disclosure of the outside basis difference Presentation and disclosure Challenges, leading practices, and hot topics Questions	Grand Ballroom
5:30 p.m.	Course ends	

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### Wednesday, May 24, 2017

#### International Complexities

7:30 a.m. – 8:30 a.m.	Breakfast	Grand Ballroom Foyer
8:30 a.m. – 10:00 a.m.	Overview Current developments Foreign currency	Jade-Lexington
10:00 a.m. – 10:30 a.m.	Refreshment Break	Jade-Lexington Foyer
10:30 a.m. – 12:00 p.m.	Foreign currency (cont'd)	Jade-Lexington
12:00 p.m. – 1:00 p.m.	Lunch	Bull & Bear
1:00 p.m. – 3:00 p.m.	Foreign currency (cont'd) Outside basis differences Computing the deferred tax liability	Jade-Lexington
3:00 p.m. – 3:30 p.m.	Refreshment Break	Jade-Lexington Foyer
3:30 p.m. – 5:30 p.m.	Interim and intraperiod considerations Special topics Repatriation considerations Non-comprehensive tax systems Questions	Jade-Lexington
5:30 p.m.	Course ends	

#### Program Leaders and Instructors

**Program Leader**  
Rita Benassi  
**Deputy Program Leader**  
Alan Sandberg

**Program Manager**  
Lisa Briscoe  
**Program Advisors**  
Vickie Carr, Patrice Mano

**Administrative Contact**  
Allison Neuenschwander  
**Conference Coordinator**  
Brittani McDermott

**Essentials**  
Clint Berg  
Vickie Carr  
Christina Edwall  
Krystle Kort  
Pete O'Grady  
Patrick Overton

**International Essentials**  
Jeff Clegg  
Trisha Hobler  
Alice Loo  
Alan Sandberg  
**International Complexities**  
Chad Hungerford  
Rich Hyman  
Paul Vitola  
**Transformation Enablers**  
Charlotte Flynn  
Tom Rudegeair

**Complexities**  
Doug Andersen  
Steve Barta  
Chris Barton  
Chris Chiriatti  
Alice Loo  
Patrice Mano  
Alan Sandberg  
Gary Unkel  
Karen Wiltsie

### Thursday, May 25, 2017

#### Complexities – Day 1

7:30 a.m. – 8:30 a.m.	Breakfast	Grand Ballroom Foyer
8:30 a.m. – 10:30 a.m.	Current developments Valuation allowance	Grand Ballroom
10:30 a.m. – 10:45 a.m.	Refreshment Break	Grand Ballroom Foyer
10:45 a.m. – 12:15 p.m.	Intraperiod allocation	Grand Ballroom
12:15 p.m. – 1:00 p.m.	Lunch	Bull & Bear
1:00 p.m. – 3:00 p.m.	Uncertain tax positions Change in estimate vs. error determinations	Grand Ballroom
3:00 p.m. – 3:15 p.m.	Refreshment Break	Grand Ballroom Foyer
3:15 p.m. – 5:45 p.m.	Outside basis differences Noncontrolling interests	Grand Ballroom
5:45 p.m.	Day 1 ends	

### Friday, May 26, 2017

#### Complexities – Day 2

7:30 a.m. – 8:30 a.m.	Breakfast	Grand Ballroom Foyer
8:30 a.m. – 10:30 a.m.	Business combinations	Grand Ballroom
10:30 a.m. – 10:45 a.m.	Refreshment Break	Grand Ballroom Foyer
10:45 a.m. – 11:45 a.m.	Interim reporting	Grand Ballroom
11:45 a.m. – 12:30 p.m.	Lunch	Bull & Bear
12:30 p.m. – 3:00 p.m.	Separate financial statements State taxes	Grand Ballroom
3:00 p.m.	Course ends	

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#### About Deloitte

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